

Village of Sussex 2017 Budget



Acknowledgement

This document was prepared by a team of Village Staff members and the Village Board who worked diligently to provide a meaningful and useful document for the benefit of the citizens, business community, and Village of Sussex. The budget tells the financial story of the community and paves the way for long term success of Sussex.

This major policy document not only touches on the current fiscal year, but looks out into the future to address trends, fiscal decisions, service levels, and quality of life concerns. It recognizes that the decisions of today impact the community for many years beyond the current scope of the document. The budget strives to pay for today's costs with today's dollars and continues to focus the community's resources towards long term growth and success. By balancing both the costs and benefits of growth the budget addresses the real and total costs of providing services to the community.

The following individuals are recognized for their significant contribution in the budget process:

Jeremy Smith, Village Administrator
Melissa Weiss, Assistant Administrator
Nancy Whalen, Finance Director
Casen Griffiths, Administrative Services Director

The Village would also like to acknowledge the cooperation and efforts put forth by the management team and staff in assisting with the preparation of the budget.



MEMORANDUM

To: Village Board
From: Jeremy Smith, Village Administrator
Re: The 2017 Final Proposed Budget
Date: October 28, 2016

After holding several budget workshops, the Village Board made the following changes to the 2017 proposed budget:

- Fire Department wages were increased \$106,091 to begin the first year of seven to implement a pay structure for the duty crews on call.
- The budget for equipment replacement/depreciation was increased \$100,000 to increase funds being set aside for road infrastructure which represents 1/16 of the total needed each year. This brings the cumulative amount being set aside to \$300,000.
- The budget for equipment replacement/depreciation was increased \$35,000 to increase funds set aside for the Public Safety Building. It will be completely funded with the 2018 budget. The first year's funding will come from existing funds on hand.
- \$40,000 was added to the police contract to begin phasing in an additional police shift. The actual position will be filled in 2018.
- The library budget was increased by \$21,600 to convert an existing part-time position to a full-time position.
- The budget was increased by \$2,667 to purchase a second police patrol bike.
- The budget was increased \$2,400 for the Fire Department to purchase a piece of exercise equipment for departmental personnel to use when they are at the station.
- Final information was received from the State of Wisconsin regarding transportation aids, shared revenue and computer aids. The net change results in a decrease in the levy of \$8,946.
- The Village Board approved a Village run compost site. The result is a small savings in the General Fund and additional savings in the Stormwater Utility.
- An administrative fee of \$2 per household was approved to be added to the garbage fee. This decreases the levy by \$5,800.
- The Board approved the creation of a Site Supervisor position to work when the Civic Center has been rented. This will result in additional rental revenue and a net reduction in the levy of \$2,500.

These changes result in a levy increase of \$251,945 from the original proposed budget and the levy increase percentage changes from 4.2% to 8.2%. Based on the **estimated** assessed value, this will result in a Village tax rate of \$5.6133. The Village taxes for a home valued at \$290,314 would be **estimated** at \$1,629.63 or an increase of \$90.18 (5.86%); however other rates are estimated to decrease causing the overall taxes to decrease.

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Letter to the Village Board from Jeremy Smith, Village Administrator

August 24, 2016

Re: The 2017 Proposed Budget

It is my pleasure to present the proposed 2017 Budget of the Village of Sussex. 2015 saw continued growth as new growth exceeded \$37 million and pushed the Village tax base higher, with strong growth in 2016 the community is receiving both the pressures and opportunities of a growing community. Sussex had the fifth highest rate of new construction tax base growth in all of Waukesha County again. Sussex is one of the best values for quality of life, home values, and cost of local government services in Wisconsin. Sussex has produced strong outcomes, which fuels the high demand to locate and live in Sussex.

The budget presented improves services, addresses public safety needs, minimizes the tax impacts, addresses the Village Board's major capital project priorities, and focuses on the future. The base budget will allow Sussex to improve services for the coming year, but does not address all of the transformational items the community needs for long term growth. The Village Board will be able to address some of those items if it so chooses with additional levy capacity of just over \$657,000. This capacity is available because of the long term fiscal strategy adopted by the Village Board.

As with every annual budget presented, this budget focuses on the following core principles:

- Bridge the economic peaks & valleys (today's operational needs and economic conditions).
- Focus on pay as we go (tomorrow's needs of financial stability).
- Plan for a population increase of up to 50% over the next decade.
- Know the goal, plan the route and get there one step at a time.

The proposed base budget would mean a tax increase of \$29.99 (1.95%) for the average homeowner of a \$290,314 house. The Village raises its levy by \$265,052 (4.20%) with this base budget.

Sussex continues to provide a great value to its citizens. Under levy limits, it is essential that the Village Board consider how and when to utilize the remaining levy capacity it has available to meet the continued needs of the community. This budget will continue the pattern of strong roads, good parks, and great service. The Village has taken incremental steps on major fiscal goals for the past several years and we have come far because of that measured approach. The top of the mountain has not yet been summited, but our pace keeps us on track for those goals. Major projects like the Civic Campus, Main Street reconstruction, downtown revitalization, and Phase 1 of the Village Park Master Plan are underway and will reshape our community for a generation. Your decisions are an important step along the journey of a great community. I look forward to finalizing the 2017 budget with you.

A handwritten signature in black ink, appearing to read "Jeremy Smith". The signature is fluid and cursive, with a large, stylized "S" at the end.

Jeremy Smith

Table of Contents

I. Executive Budget Summary

This section provides a big-picture synopsis of the budget, trends affecting the budget and options to consider when deliberating the budget

The Economy, the Tax Rate, the Options.....	ix
The Budget in Brief (General Fund).....	x
The Budget in Brief (Utilities)	xi
The Budget in Brief (Other Funds).....	xii
The Village of Sussex Financial Stability Plan	xiii
Budget Assumptions.....	xviii
Fiscal Trends.....	xx
Budgetary Options.....	xxiv

II. General Overview

This overview section provides a summary of the major elements in this document, including charts and graphs.

Village Overview

Mission, Vision, and Village Board Goals	xxviii
Directory of Village Officials	xxix
Organization Chart	xxx
Village Profile	xxxi
Community Map.....	xxxii
Sussex Tax Value and Comparison to Other Communities	xxxiii

Budget Overview

Financial Philosophies	xxxiv
Budget Revenues by Source.....	xxxiv
Budget Expenditures by Area	xxxv
Estimated Tax Rate	xxxvi
Historical Tax Rate by Year	xxxvi
Historical Equalized Tax Rate Chart.....	xxxvi

III. General Fund Department Budgets

This section includes each General Fund Department's summary financial information, performance indicators, highlights, and detailed line-item budget.

Revenues

Taxes	2
Intergovernmental Revenues	3
Regulation and Compliance.....	4
Public Charges for Service.....	6
Other Miscellaneous Revenue	8

General Government

Legislative Services 11
Executive Services 13
Administrative Services..... 15
Communications & Information Technology Services..... 17
Financial Services..... 19
Transfers to Other Funds..... 21

Protection of Persons and Property

Police Services 22
Fire Services 24
Emergency Government Services 26
Planning and Development Services 27

Health and Human Services

Sanitation 30
Recycling 31
Animal/Pest Control..... 32

Operations Division

Streets Budget 34
Engineering Budget..... 36

Culture and Recreation Services

Park, Recreation, & Public Building Administration 40
Park Operations..... 41
Public Building Maintenance 43
Senior Activities..... 44
Special Events 44
Recreation Programs 45
Library..... 45

Capital Improvement 47

IV. Non-General Fund Budgets

This section includes each of the non-general fund’s budget and summary financial information, performance indicators, highlights, and detailed line-item budget.

Community Development Authority Fund..... 52
Cemetery Fund..... 54
Water Utility Division..... 55
Sewer Utility Division 63
Stormwater Utility Division 70
Tax Incremental Financing 74
Debt Service Funds..... 75
Capital Improvement Plan 76

Executive Budget Summary



The Economy, the Tax Rate, the Options

The Economy

The Village saw total property tax base rise as new growth drove values higher. It would be expected that existing home values will rise in 2017 given the demand for housing in Sussex. High end multi-family housing is strong in Southeast Wisconsin and in Sussex due to changing demographics and financial decision changes. Commercial development is thawing as Meijer drives retail at Hwy K and STH 164, and downtown residential development drives mixed use retail. The changing economy of online retail is altering this sector of the economy. Manufacturing/Distribution growth is swelling with major expansions of four local businesses underway. A solid mix of growth across all sectors is important for the vitality of the Village. This growth is driving service needs now and will help future budgets as the value is brought onto the tax levy.

Planned or Under Construction Development in the Next Five Years

- Single Family Development \$181.2 million (14.9% of tax base)
 - Commercial Development \$80 million (6.7% of tax base)
 - Manufacturing Development \$40 million (3.3% of tax base)
 - Multi-family Development \$32 million (2.64% of tax base)

The Tax Rate

The \$265,052 (4.20%) levy increase will adjust the tax rate from \$5.30 to \$5.41. This results in the average residential property taxpayer (\$290,314 house) having a \$29.99 (1.95%) larger Village property tax bill in 2016 than 2015. The proposed budget is balanced for 2017 and relied on the following:

- New growth, consistent development revenues, operational efficiencies
- The levy increase essentially comes from the following:
 - Debt Costs (\$130,184) - part of planned CIP to address major capital needs
 - Fire Personnel Costs (\$85,170) – change to a full-time chief with benefits
 - Library Costs (\$41,613) – rent and adjustment for years of underinvestment
 - Police Contract increases of (\$17,524)
 - Capital Outlay (\$14,121) – adding depreciation for new purchases

The Options

The Village Board has levy capacity under levy limit rules because of how the Village structured its debt prior to the onset of levy limits. For 2016, the Village Board has approximately \$657,000 in levy capacity to address items not funded in the base budget. For each \$12,153 adjustment in the levy the tax rate changes by \$0.01. Staff recommends the Village Board strongly consider some items including beginning to fund an additional police shift, beginning to fund pay for the on-call fire duty crews, continuing depreciation of the roads and increasing depreciation of the Public Safety Building. There are also three options that could reduce the base budget while providing additional services to our residents.

Board member, Committee, and Staff requests not included in the base budget are described beginning on Page xxii.

Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
General Levy	\$ 516,997	8.20%	Debt, wages and benefits
All Other Revenues	\$ (32,089)	-0.89%	
Water/Other Taxes	\$ 8,953	2.21%	Increased water assets and tax rates
Intergovernmental	\$ (4,719)	-0.64%	Reduced transportation aids
Regulation/Compliance	\$ 12,275	2.21%	Increase in fees, growth
Charges for Service	\$ 100,181	12.50%	Engineering, recreation and garbage
Commercial Revenue	\$ 42,100	20.27%	Library and Civic Campus rental increases
Miscellaneous Revenue	\$ 6,600	22.37%	Administrative services and P-card rebate
Fund Transfers	\$ (197,479)	-22.62%	Less use of Depreciation Fund
Total Revenue	\$ 484,908	4.89%	
Expenditures			
Category	Change	Percent	Reason
General Government	\$ (44,213)	-6.03%	
Legislative	\$ 51	0.10%	Exp down, wages up by one committee member
Executive	\$ (1,959)	-0.82%	Salary allocation, legal up, phone moved
Administrative	\$ (48,518)	-27.70%	Admin wage allocation, phone moved
Information Technology	\$ 6,535	9.11%	Addressing IT needs and software costs
Finance	\$ (322)	-0.16%	Phone moved, contract fees up
Transfer Budget	\$ (180,102)	-6.79%	
Debt payment	\$ 130,184	7.52%	Civic Campus & Main St. debt
Cemetery	\$ (6,500)	-44.83%	Large maint needs no longer exist
Other transfers	\$ (303,786)	-36.17%	Less use of Depreciation Fund
Public Safety	\$ 244,873	20.47%	
Police	\$ 60,750	3.95%	Increase to contract costs
Fire	\$ 184,711	15.41%	Change to F-T chief with benefits
Planning & Development	\$ (38)	-0.02%	Minimal changes
Emergency Government	\$ (550)	-13.84%	Change maint costs to average each year
Health & Human Services	\$ (401)	-0.09%	
Sanitation	\$ 7,515	2.85%	Contract costs plus users increased
Recycling	\$ (7,916)	-5.07%	Contract costs & users up, yardwaste to Storm
Animal & Pest Control	\$ -	0.00%	No changes
Operations	\$ 62,485	7.84%	
Streets	\$ 16,634	2.41%	Wage allocations with reorganization
Engineering	\$ 45,851	42.55%	Inc contract costs, offset with revenue
Culture and Recreation	\$ 152,251	10.21%	
Recreation Admin	\$ (42,070)	-2238.00%	Administrative staff restructuring
Park Operations	\$ 27,541	8.01%	Staff restructuring, add forestry
Building Maintenance	\$ 78,708	136.07%	Shift costs to Civic Campus, add't maint staff
Seniors	\$ 19,130	43.21%	Staff restructuring, add program staff
Special Events	\$ 310	1.01%	Minimal changes
Rec. Programming	\$ 5,419	2.72%	More programs offset by revenues
Library	\$ 63,213	10.07%	Operational increases, Civic Campus rent
Cash Capital Outlay	\$ 250,015	28.79%	Use depr fund for puch, inc depr for roads & PSB
Total Expenditures	\$ 484,908	1.68%	

Budget in Brief: Utilities

Water Utility Revenues

Category	Change	Percent	Reason
Customer Usage	\$ 96,000	7.60%	Increase in # of users, full year with rate increase
Fire Protection	\$ 1,200	2.05%	Increase in customers
Tower Rental/Other	\$ 7,100	7.99%	Decrease in return on meter revenue
Total Revenue	\$ 104,300	5.36%	Increase in usage and customers

Water Utility Expenses

Category	Change	Percent	Reason
Operations	\$ 21,429	7.39%	Labor and chemical increases
Maintenance	\$ 450	0.18%	Labor decrease/more for hydrant repairs
Administration	\$ 7,180	1.50%	Benefits increase, IT costs increase
Depreciation/Taxes	\$ 18,263	1.82%	Increase in taxes, minor inc in depreciation
Total Expenses	\$ 47,322	2.34%	Increased labor, benefits & depreciation

2017 capital expenditures: \$750,000 for radium treatment; \$375,000 for Main Street reconstruction; \$237,921 to paint a tower; \$52,065 for meters; \$50,000 for pump failure; \$30,000 for the Village Park Master Plan; & \$15,778 for computers.

Net operating loss will be \$16,683 for the year (actual cash will decrease \$272,378)

Sewer Utility Revenues

Category	Change	Percent	Reason
Customer Usage	\$ 62,200	4.27%	Increases in all customer types
Septic Haulers/Other	\$ (18,000)	-16.38%	Fewer haulers
Other Governments	\$ 36,200	11.92%	Usage increase
Total Revenue	\$ 80,400	4.30%	Inc in rate & volume for gen'l metered customers

Sewer Utility Expenses

Category	Change	Percent	Reason
Operations	\$ (12,363)	-2.23%	Change staff alloc, phosphorus trmt, sludge costs
Maintenance	\$ 3,300	3.22%	Inc to maint of treatment equipment
Administration	\$ 49,885	9.04%	Change staff alloc, insurance increase
Depreciation/Taxes	\$ 3,398	0.41%	Minimal depr and payroll tax increases
Total Expenses	\$ 44,220	5.59%	Increased labor & phosphorus trmt

2017 capital expenditures are \$740,000 for Main St. work; \$75,071 for air makeup units and thermostats; \$45,000 for professional services related to phosphorus treatment and \$10,278 for computers.

Net operating loss will be \$133,217 for the year (actual cash will increase \$321,228)

Stormwater Utility Revenues

Category	Change	Percent	Reason
Total Revenue	\$ 86,898	19.73%	Users up, rate increase budgeted

Stormwater Utility Expenses

Category	Change	Percent	Reason
Operations	\$ 12,759	17.74%	Yard waste costs moved here
Administration	\$ 2,471	1.23%	Wage increases, increased IT costs
Depreciation/Replacement	\$ 7,421	4.44%	Increase in depreciaton
Total Expenses	\$ 22,651	0.80%	Yard waste costs, depreciation

2017 capital expenditures in the budget are \$260,000 for Main St, & Silver Spring (design & construction); \$100,000 for the Clover Drive culvert and \$60,000 for the Village Park Master Plan.

Net operating income will be \$0 for the year (actual cash will decrease \$181,085)

Budget in Brief: Other Funds

Community Development Authority (CDA)

The CDA shows minimal revenue and expenses of \$5,000 for loans or grants using a net \$4,300 of cash.

Cemetery Fund

The Cemetery operations will leave about \$10,000 in reserves to ensure long-term success.

TIF Fund

During 2017, work is expected to continue on Mammoth South, a 107 unit high end development worth more than \$12 million and the Golner Farm, with projected \$11 million in assisted living, independent living, and apartments geared for those age 55 and above. Mammoth Springs will finish construction of about \$22 million, \$1.5 million above expectations. The TIF fund will continue to owe the general fund approximately \$2.5 million, which was advanced by the Village as part of the original TIF plan to get the projects off of the ground. These funds are anticipated to be paid back starting in 2020.

Debt Service Fund

The Debt Service Budget covers general debt service as well as TIF #6 debt service. Funding comes mainly from taxes; however, starting in 2016 with the first debt payment for the Civic Campus project, a portion of the funding will come from amounts that had previously been set aside each year for depreciation of the Village Hall, Youth Hall and Community Center. The tax increment generated by TIF #6 is sufficient to cover the 2017 debt service. A fund balance of \$271,590 is anticipated at the end of 2017 and is available to cover debt financing costs or other one time short-term financing related costs.

Capital Projects Fund

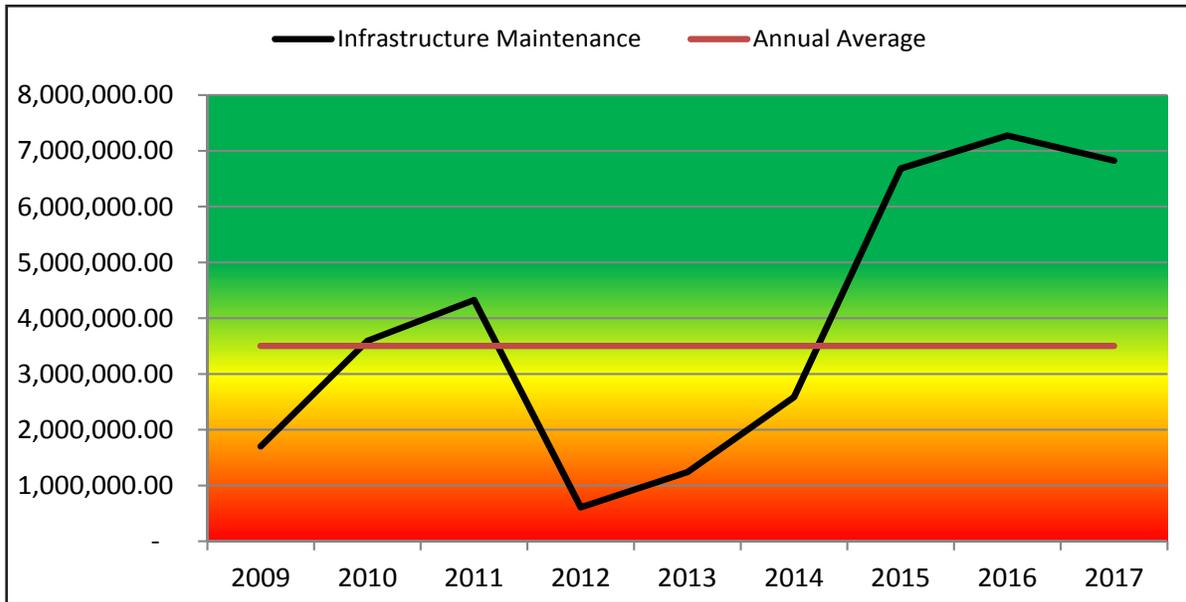
The Capital Projects Fund accounts for all non-utility projects that are funded by borrowing. Since many of the projects span more than one year, there is not a typical budget established for the fund. Instead, a seven year Capital Improvement Program (CIP) is approved and this serves as a project budget. 2017 will include the continued work on the Main Street reconstruction project as well as beginning work on the Village Park Master Plan and design of Good Hope Road. Additional borrowing is anticipated for Main Street and the Master Plan. Funds may only be spent on the type of projects they were borrowed for.



Village of Sussex Financial Stability Plan (2020)

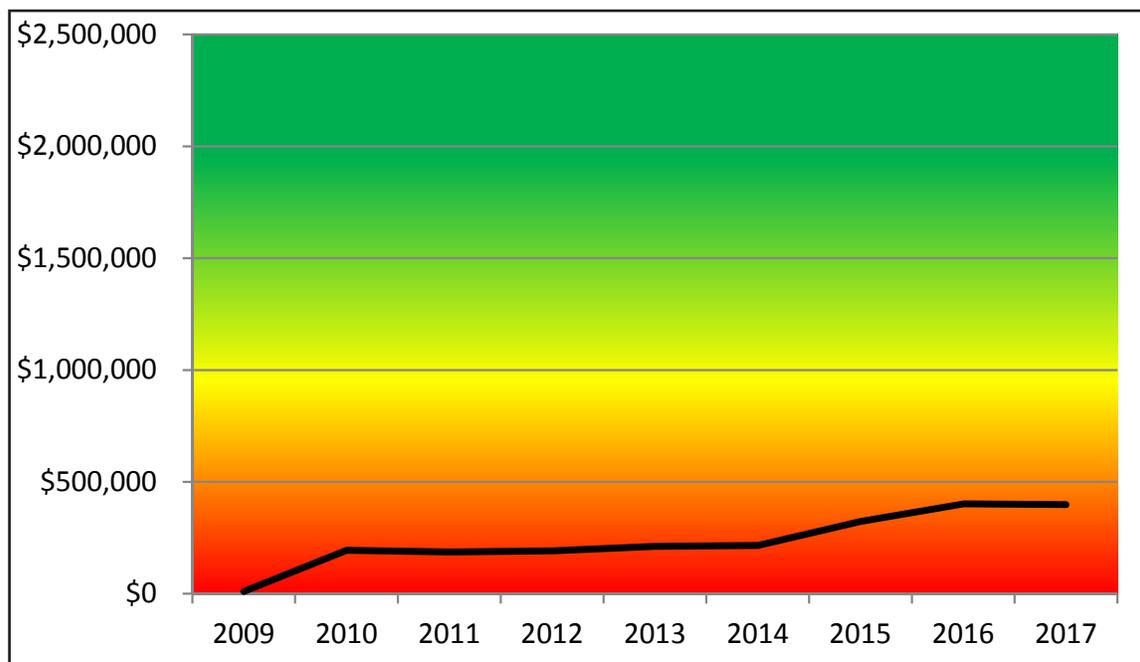
Annual Infrastructure Maintenance

The Village needs to invest \$3,000,000 annually in order to maintain the Village's roads, sidewalks, parks and buildings. This is accomplished through borrowing as part of the Capital Improvement Plan and through the cash capital depreciation fund. The Village has been averaging this threshold since 2009.



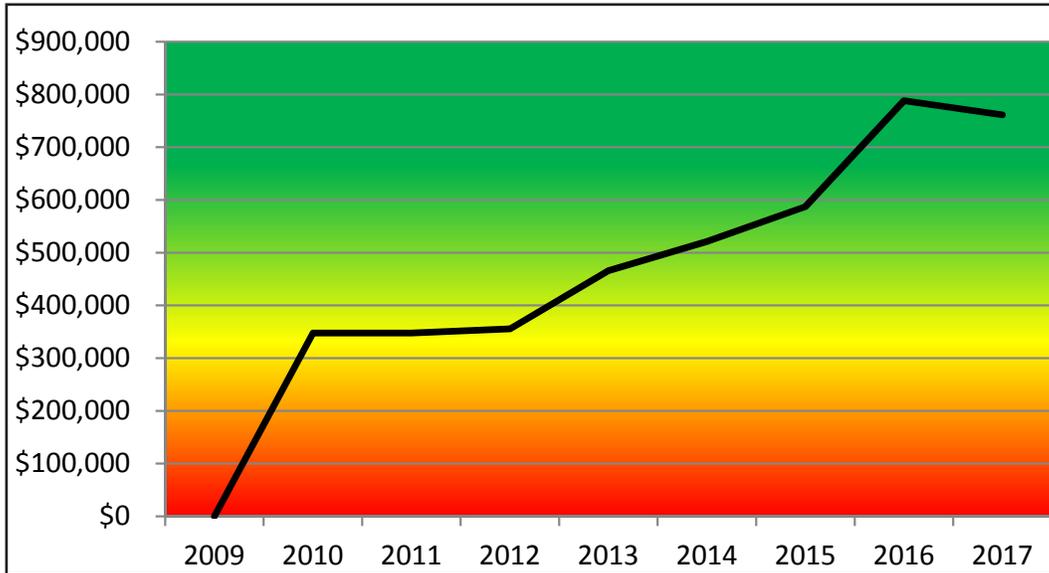
Annual Infrastructure Maintenance (Debt Free)

The goal is to spend \$3,000,000 annually to maintain the Village's buildings, park amenities, roads and sidewalks as part of the annual budget rather than through borrowing. Currently the Village does set aside money for crack filling and partial depreciation of these assets. The Village has about \$2.5 million to go on this goal.



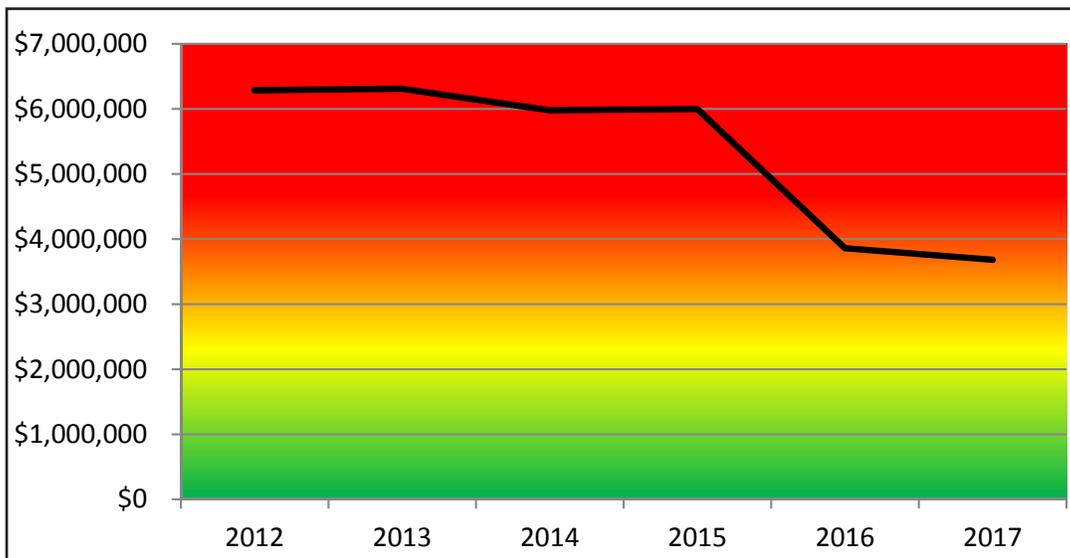
Annual Cash Capital Depreciation

The goal is to include funding in the budget each year to cover the cost of depreciation for all non-utility equipment. Excluding roads, the amount needed each year is \$798,135. This eliminates the need for borrowing for these items long term once the cycle gap is closed.



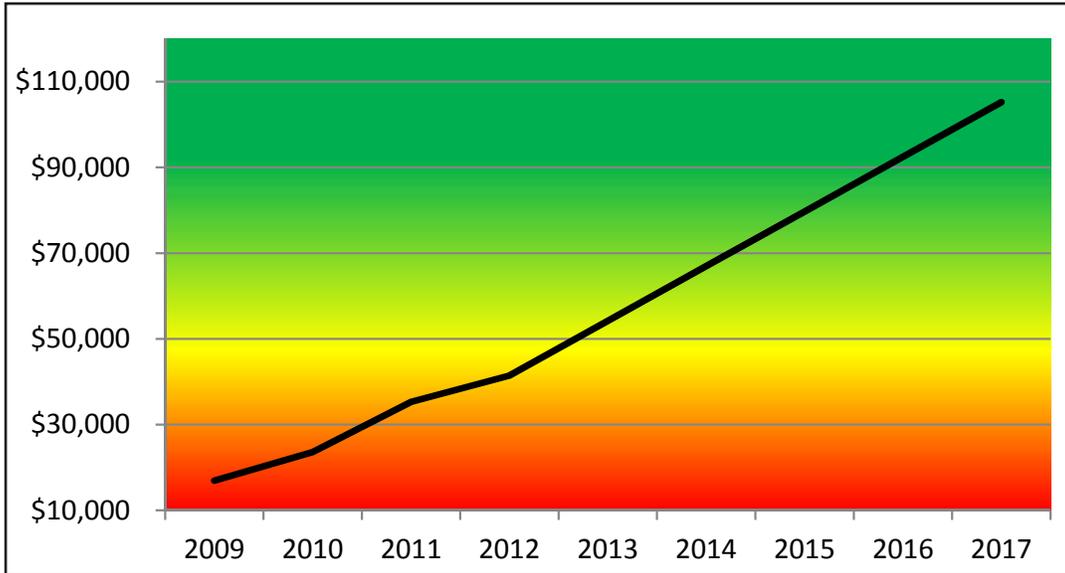
Cash Capital Cycle Gap

The Village was not setting aside funds for depreciation since the assets were acquired; therefore, the Village has not accumulated enough in the depreciation fund for the life cycle of the asset. This creates a cycle gap which is reduced annually as surplus is available and with the last rounds of borrowing on buildings and the fire ladder truck. The chart shows the remaining gap to be filled using future surplus/borrowings. Prior to 2012 the amount was not calculated.



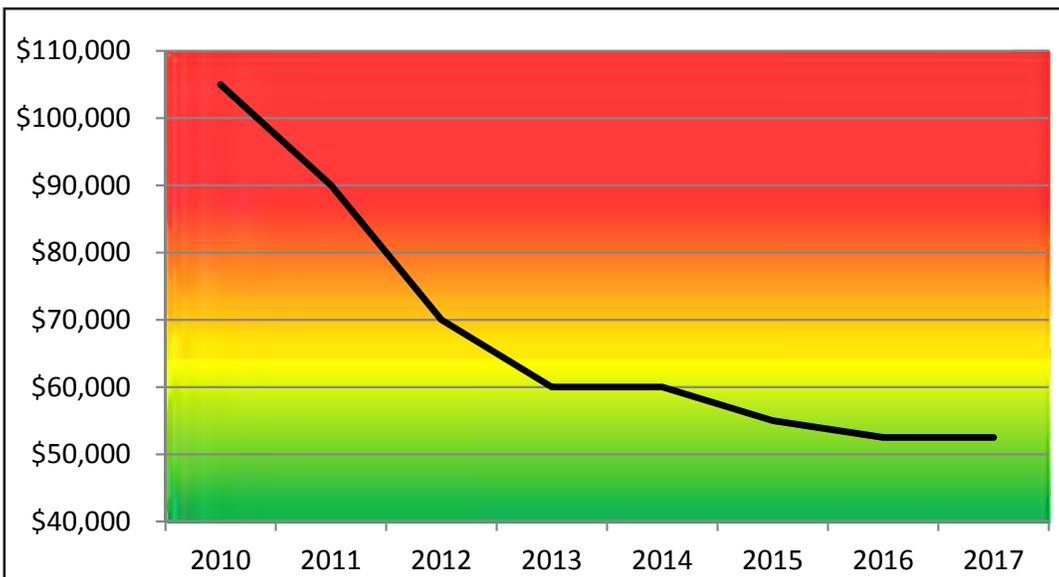
Employee Wage Classification System

Over the years, the Village has taken steps to ensure compensation levels that allow the Village to compete for talent with peer communities. The first goal was to reach the 25th percentile. The second goal is to reach the 50th percentile. The chart shows the cumulative amount added to the budget each year. As of 2015, all positions are at the 50th percentile and we are budgeting to stay between the 50th and 75th percentile for all positions.



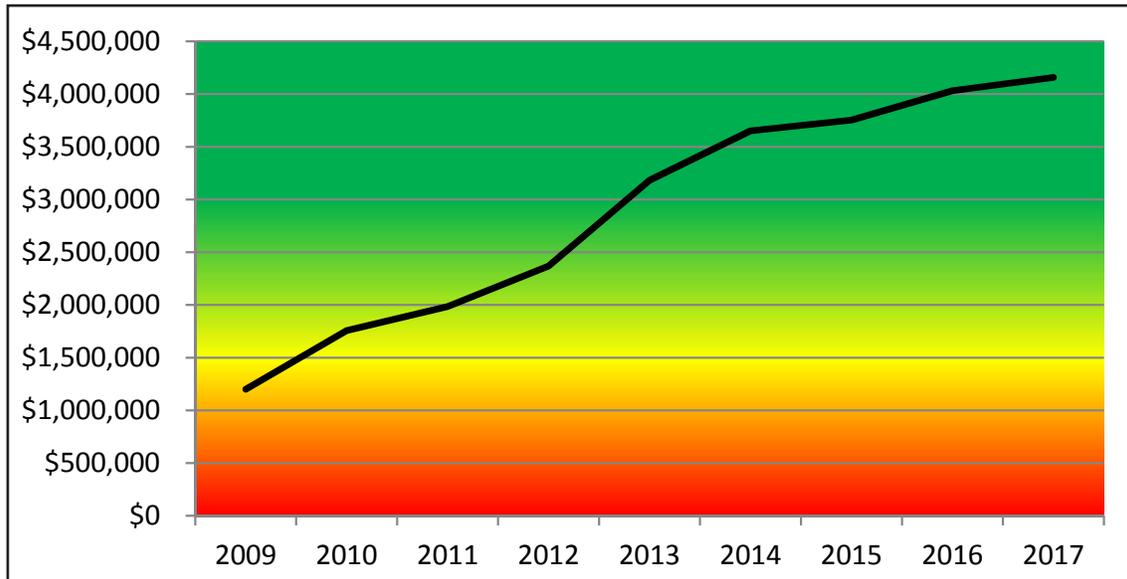
Investment Income Revenue Stabilization

As interest rates have declined, the Village has been reducing the amount budgeted for interest income to keep it at a sustainable level year to year. The amount believed to be sustainable is \$40,000.



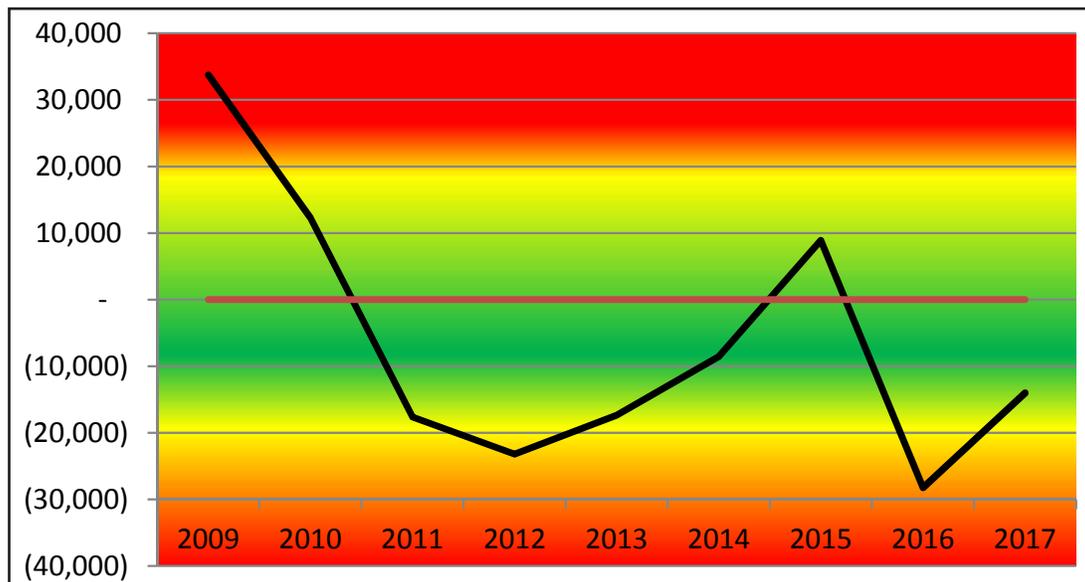
30% Reserve Fund

The Village's Fund Balance Policy states that the Village should have a reserve of 3 months of the general fund expenses (excluding debt) available in reserves with a goal of reaching 4 months. While the amount to be reserved increases as the annual budgets increase, the amount should be at least \$3.0 million. Assets above this point, largely from depreciating the non-utility equipment, are available for economic development investment and enhanced financial investment in Village infrastructure projects.



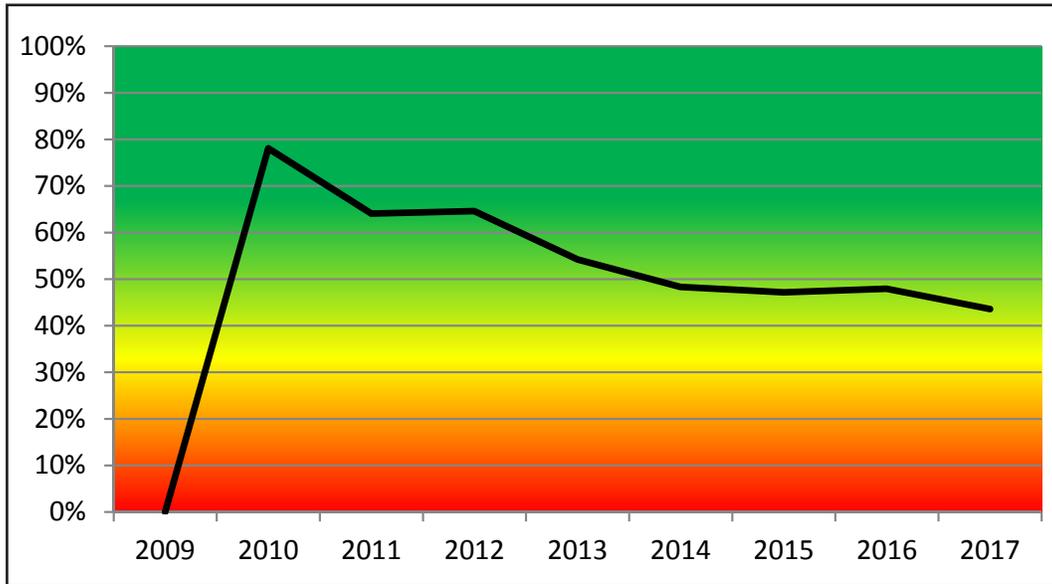
Development Revenue Stabilization

The goal is to reduce budgeted permit revenues to a sustainable level so we are not relying on excess permit revenues to cover other parts of the budget and the Village taxpayers are not subsidizing development.



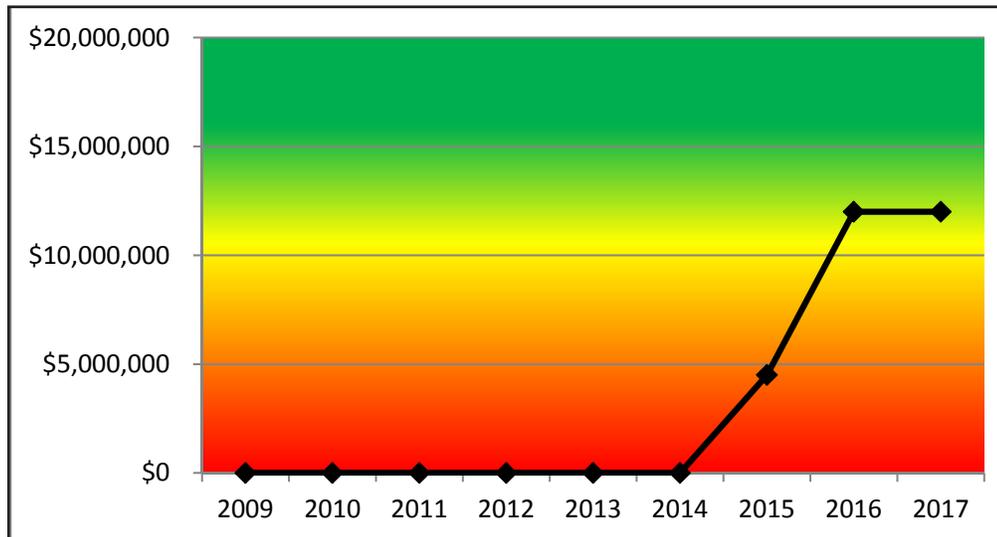
Retirement Obligation Costs

For full-time employees hired prior to 2013 that meet the requirements, the Village contributes the value of accumulated sick time to a Post-Employment Health Plan. There is an amount budgeted annually to increase the money that has been set aside for this purpose. That annual amount is sufficient to actuarially cover these legacy costs. The chart shows the estimated percentage of the obligation that is funded, but it should be noted that not all employees eligible will actually have sick time at the end of their career.



Facility Expansion/Replacement

The goal is to provide funds for the future expansion of the Village Hall, Library and Community Center. To fully fund these facilities, we need to accumulate approximately \$20 million. In 2015 we began construction of the Civic Campus. The chart shows the cumulative funds that are expected to be expended towards that \$20 million goal.



Budget Assumptions

In preparing the budget, certain assumptions are made regarding operating and financial management policies, which are a long-term benefit to the community. These include:

Projects and Services Consistent with the Village Board Goals

The Operating Budget shall be consistent with the goals of the Village Board. The Village's mission and vision statements and Board goals are set out on Page xxvi. These goals, plans, and visions are the foundation of the budget and the basis for future planning in the Village

Compensation and Benefits

The Village switched to a pay for performance system for all employees (except paid on call fire employees) in 2013. The system allows for 0-5% wage increase based upon performance. The Village has taken strides with Village Board leadership to have a more competitive pay structure and the Village goal is staying between the 50th and 75th percentile for most positions.

The Village has few post-retirement benefit costs remaining. If the Village maintains its small annual funding the post-retirement liability will be covered.

Insurance costs continue to climb. The Village has continuously made plan adjustments (HDHP) and shifted costs (H.S.A.) to employees to manage its health care costs and this will continue. Adjustments and cost shifts have limitations for the Village to remain competitive in the market. Rate pressure is due to rating implications as the Village has fewer than 100 insured lives.

Total costs for pay and benefits increased by \$122,545 (5.91%) from 2016 to 2017. This is largely due to the creation of a full-time Fire Chief position, which is an additional \$85,000 (4.1%).

Revenues

All non-property tax (non-transfer and intergovernmental excluded) revenues are up \$146,697 (7.34%) from last year. The largest change is rent collected in the new Civic Campus, which has corresponding costs on the expenses side to operate the new facility, and contracted engineering for private development, which also has a corresponding expense in the engineering budget. There are some nominal changes in the volume of development fees collected. Other fee changes included in this budget are as follows:

1. Recover garbage and recycling cost increases: \$2.40 per single family unit.
2. Recover increased operating costs of recreation programs for certain recreation programs.
3. An approximate 1% increase for sewer rates in the second half of 2017. Water rates were increased in 2016 per the PSC and will be in place through at least the end of 2017. Stormwater rates have never been adjusted and need to be updated to reflect current costs of maintaining the system as capital projects are undertaken (see Page xxix for rate comparisons of user charges to our peer communities).

Utility Costs

The Village's General Fund utility costs are up \$4,063 or 1.28% due mainly to the change to phone and internet service at the Civic Campus.

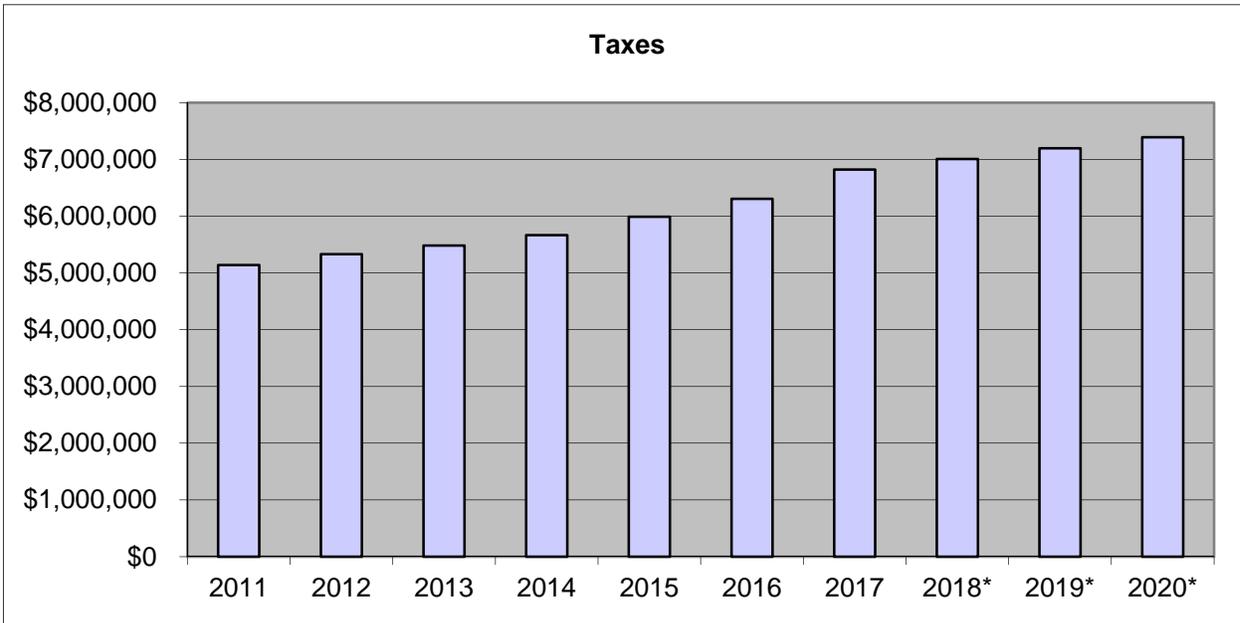
Operating Contingency

The operating budget should include appropriate contingency funding to meet unexpected requirements that may arise during the year. Rather than fund a contingency fund directly, the Village has established through the production of annual surpluses and full asset depreciation, an alternative to a contingency fund that could be used in emergency situations. The amount of funds estimated to be available at December 31, 2016, is about \$3.1 million and represents 31.6% of the proposed 2017 General Fund budget.

New Programs

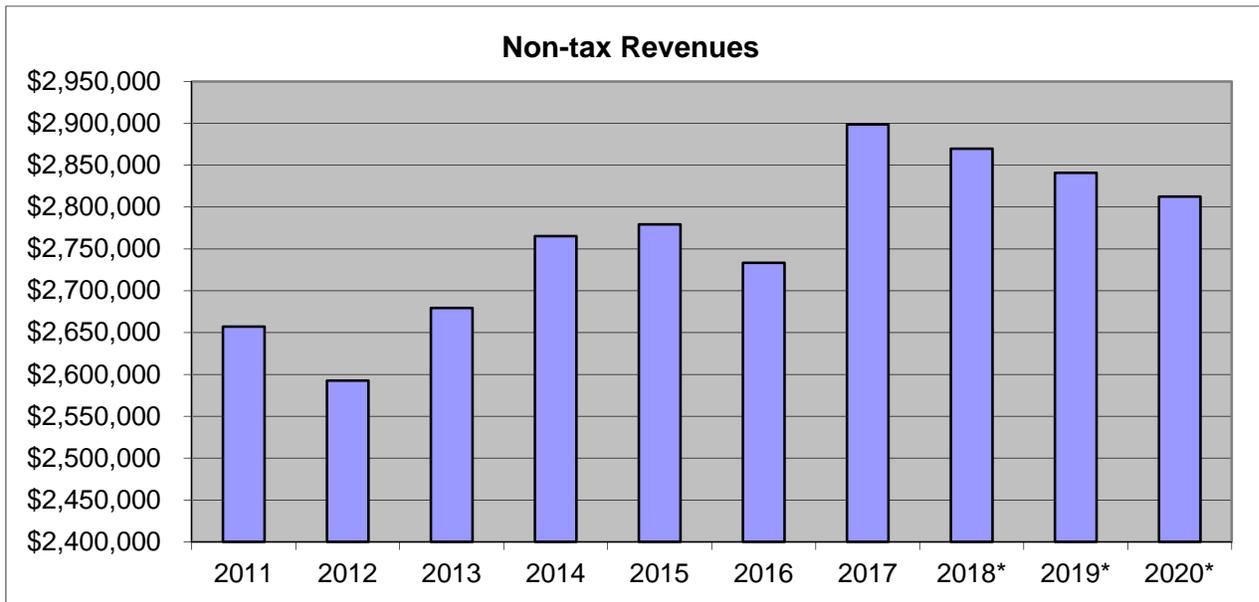
- The Capital Improvement Program (CIP) was adopted by the Village Board for the years 2013 through 2020. For 2017, the CIP includes final completion of the Civic Campus project, Weyer Park rebuild, and Phase 1 of Main Street reconstruction. It also includes the construction of Phase II of Main Street, the painting of Well #5 Water Tower, Madeline Park Trailhead project, and Phase 1 of the Village Park Master Plan. For 2018, the CIP includes radium treatment, and could possibly include Good Hope Road. It is possible that projects could flip years to take advantage of markets.
- The Village realizes the completion of the shared administrative system outlined as part of the Civic Center project. This includes the Administrative Services and Parks and Recreation Department combining on the first floor of the new Civic Center for integrated service delivery. As part of this integration additional hours of administrative assistant support allow front desk support for the public and the community's use of the building. The administrative assistant support leading on building inspection services will locate on the first floor to provide superior service for the public and the administrative support gap will be filled in mid-2017 on the third floor to provide sufficient coverage for the Departments located on the third floor (Development, Finance, IT, PW, and Executive).
- The budget includes a full-time chief position. This important leader will help the Village navigate the challenges facing volunteer and paid on call departments. The Village will continue utilization of part-time paramedics in lieu of full-time staffing. The Village is participating in the talks about regional fire service, but a major request is to start paying paid on-call members an hourly wage. The request for hourly pay is part of the extra list for the Village Board to consider. The Village faces the reality that the paid on call system is not likely sustainable and all options are on the table for long-term service delivery in this area.
- As part of the 2016 budget, the Village started the process to fill an additional PW position and add a plow truck and route. That position is budgeted in 2017 to allow the addition of a plow route and maintenance in the Utilities and general operations. This was necessitated by the growth of the Village. In addition new snow removal from the improved downtown necessitates new snow removal equipment and will increase labor hours.
- The Park and Recreation Department transition continues with added growth and responsibilities for the Deputy Park and Recreation Director, and seasonal and part-time staffing for the new civic campus and its cleaning and maintenance. As part of the extras list, discussion will be rental fees and part-time site supervisors for the new Civic Campus. Additional part-time staff may be necessary in the parks for 2018 with the completion of Phase 1 of the Master Plan of Village Park. The addition of recreation programs and senior programs is offset with revenues.
- The Library Budget provides for meaningful training, staffing, and wage adjustments for staff and reflects stabilized county aid. In addition payment for use of space in the new civic campus is addressed.
- The new Civic Campus will have a significant impact on the efficiency of operation, but it will take several years to fully realize in the budget the operational costs of the facility as staff and the public identify through practice how the building is used and maintained.
- The 2017 Cash Capital Budget includes money for fire and EMS equipment, a patrol bike, a new plow truck, technology replacements, and general depreciation of items. Approximately \$536,000 of depreciation cash is being transferred to the Capital Projects Fund projects in 2017.

Fiscal Trends



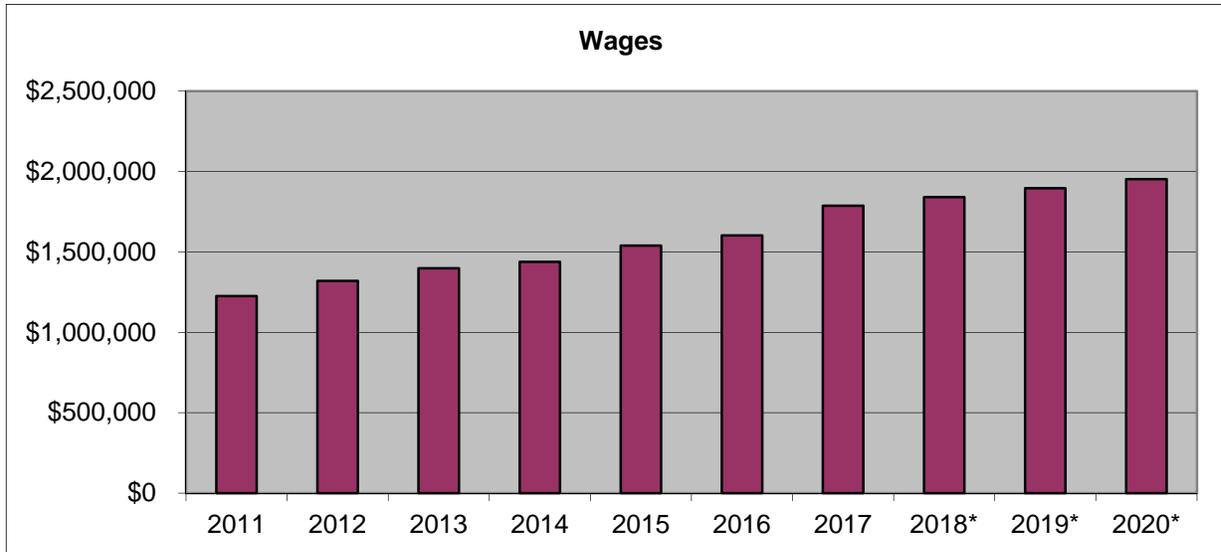
Tax revenues have risen about \$200,000 every year since 2010. This trend will continue as non-tax revenue has limited growth potential and the cost of doing business climbs. The large community growth in the 1990's is now being realized in the cost of operation/infrastructure maintenance costs. In addition, decisions are being made today to account for the costs of growth occurring now which will minimize future spikes 20 years from now when growth is no longer an option for the community.

The Impact of This Trend: Steady increases in property taxes are likely without service reductions or a significant



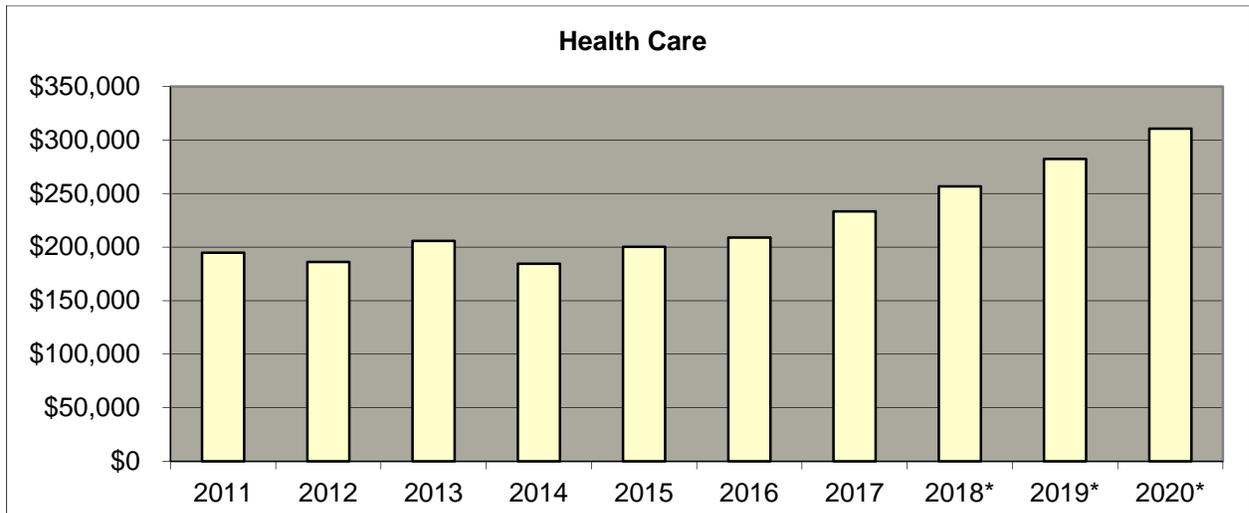
Non-tax revenue is inconsistent based on how the state distributes aid over time. Increasing fees from many sources has, until now, balanced the \$350,000 loss in state shared revenue over the past 8 years. Due to state caps on fees, continued state aid cuts will not likely be covered by new fees.

The Impact of This Trend: Fees and non-tax revenues are flat or in the case of the Recreation Department largely offset by program costs. The largest mover here is intergovernmental aids, which are not predictable with state finances subject to larger political goals.



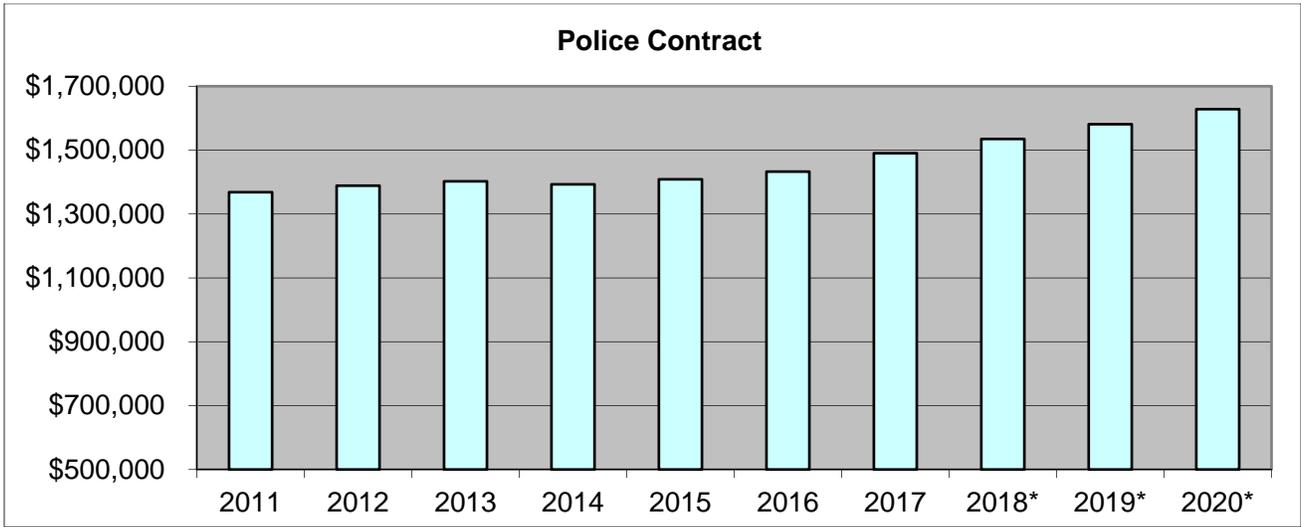
Wages move up with jumps to correspond to staffing changes. In 2007, a wage program started as most employees were in the bottom 25th percentile of pay compared to our peer communities. Most employees are now at the 50th percentile with the goal to be between the 75th percentile and the 50th percentile for all positions.

The Impact of This Trend: For 2017, wages are up as we prepare for a full-time Fire Chief after the retirement of the long-serving part-time Fire Chief, as well as due to wage increases. Growth will require additional staffing in PW, Fire, Police, Parks and Recreation, and Library. The Civic Campus arrangement should enable a slower growth curve for administrative staff.



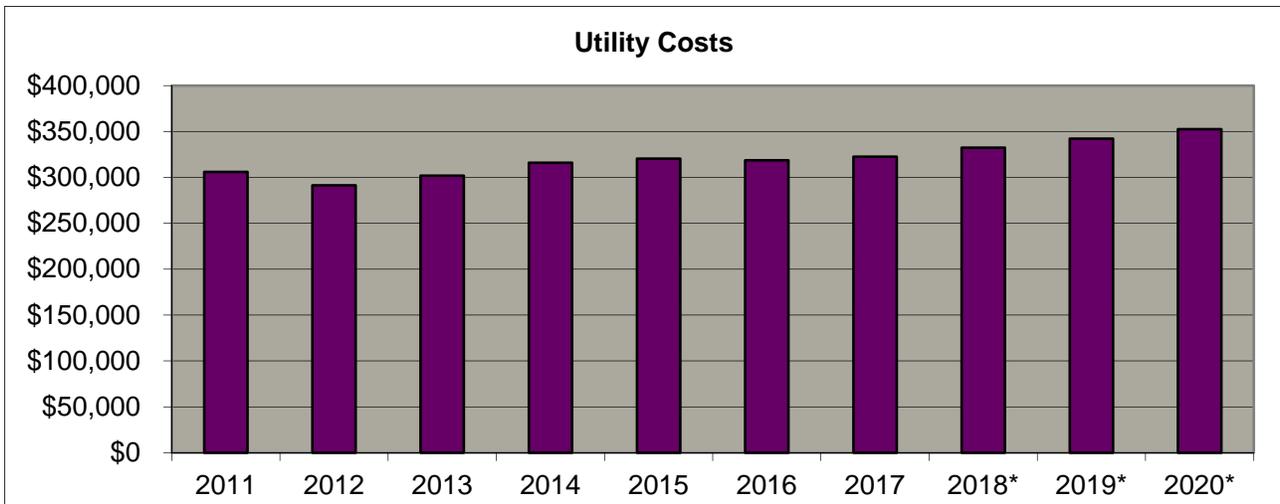
Healthcare costs have realized dramatic increases since 2003. The Village implemented Health Savings Accounts in 2006 that resulted in reduced health care costs and slower annual increase rates. The plan was changed in 2010 which also caused a decline. The Village annually adjusts plans to lower costs.

The Impact of This Trend: The Village recognizes the value of health insurance in attracting and retaining a quality workforce as part of a strategic personnel plan. The Village has managed health care costs at about 1.7% increase per year, well below our peer communities. It is not likely the Village will be able to maintain that low of a cost curve as we bump against competitive limits in the marketplace.



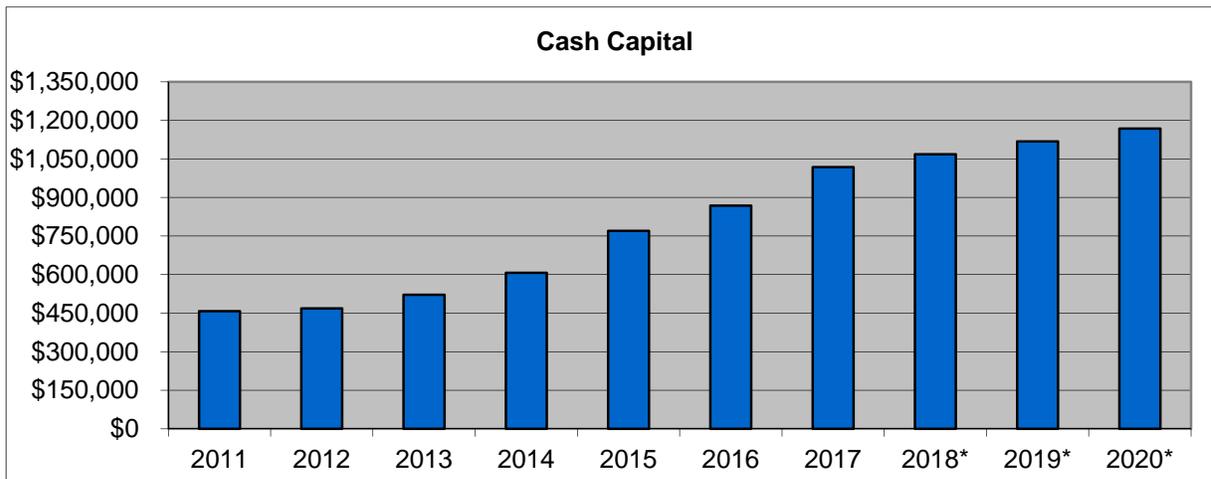
The police contract is the second largest (debt is first) cost factor to the Village. As a growing community, these costs will rise, but regional cooperation can reduce the need to add to the contract. In 2018 the Village will no longer have to absorb all the operational costs of the public safety building by contract.

The Impact of This Trend: The Village needs to find regional ways to minimize staffing additions for the growing community or this budget will consume every available tax dollar. Funds should be set aside with growth to deal with the impacts of that growth because under levy limits a new officer position would be difficult to fund. In 2017, this cost is relatively flat.



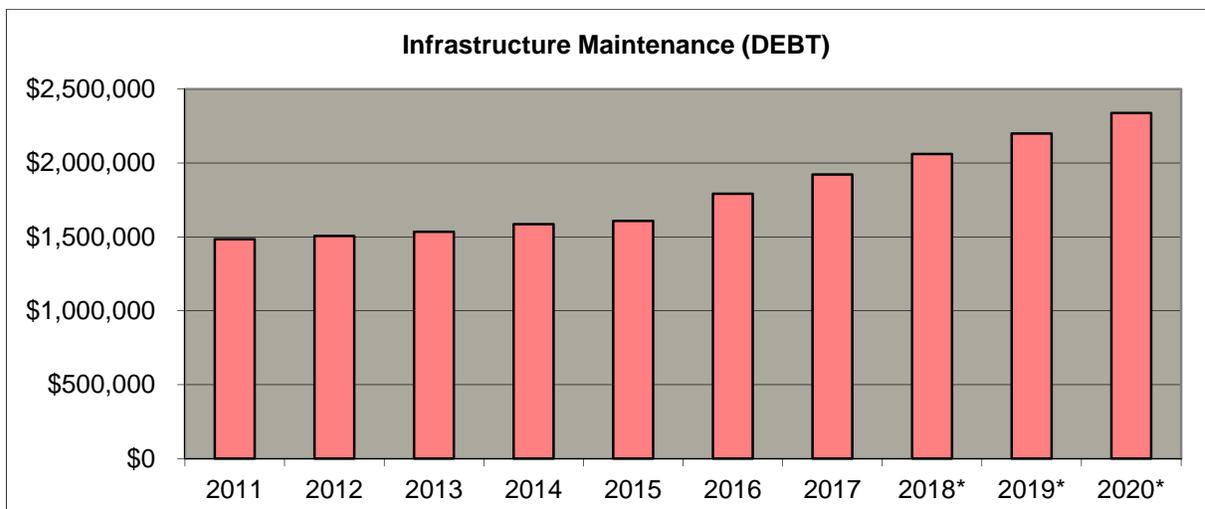
The utility costs have been reduced since 2010 due to improvements in building systems. Rate increases are now eating into those savings and there is a dip in 2016 due to shutting down the Youth Hall. The Village has averaged 0.63% year over year increases on its utility costs since 2010.

The Impact of This Trend: Energy prices will continue to drive up costs. The Village should consider ways to limit energy costs, but that would take significant infrastructure capital. It will be a balance between energy efficiency and rate increases. Energy efficient lighting at the Public Works Garage and fire bays will help constrain costs. Furthermore, the new Civic Campus will allow the elimination of the Community Center and existing Village Hall and its exceedingly high utility costs. There are also potential utility savings in library operations with a capital infusion.



The Cash Capital Fund began in 2009 with the closing of TIF #5. The Board started the fund to cover equipment and vehicle needs without borrowing. Surplus is being used to close the cycle gap (over the next five years) between existing depreciation funds and actual depreciation levels. There are five more steps to fully depreciate buildings and 14 steps to fully depreciate roadway maintenance. The Civic Campus debt costs are reduced by approximately \$60,000 annually thanks to the Cash Capital Fund.

The Impact of This Trend: This fund has doubled as the Village’s emergency fund, raised our Moody’s ratings, which lowers borrowing costs, and allowed on time equipment replacement, which reduces operating costs. The Village has reduced borrowing by \$982,000 annually and could be debt free by 2030 if the pace of the program growth is maintained, which would eliminate \$27 million of debt over that time period.



This trend will rise as infrastructure maintenance needs increase and new facilities are constructed.

The Impact of This Trend: The 2013-2020 CIP has manageable increases (\$45 annual increase on a \$280,000 house) to meet the infrastructure challenge, stay on track with the road program, update Village Park, complete Main Street, and construct the Civic Campus. Cash Capital funding will reduce debt needed for other projects ultimately minimizing debt long term in line with the end of growth for Sussex.

Budgetary Options

The following information is included to show the departmental requests not included in the base budget. The first group is for requests from individual Village Board members or Village Committees and is not prioritized. The second group is for requests from Departments. Management has prioritized these department requests for Village Board consideration.

Village Board Member/Committee Requests

Raise Village Board Wages: Annually the Village looks at compensation issues to verify it can meet its HR goals and to ensure competitiveness with its market place. The Village Board should also consider these factors for elected official pay. State law limits compensation changes for elected officials to the next term of office so these changes would first go into effect for those whose terms start on May 1, 2017 or after. This is a Village Board policy issue. Listed below is a comparison of our peer communities, as well as the impacts to the budget for various percentage increases.

2015 Elected Official Compensation		
Community	Trustee	President
Elm Grove	\$ 0	\$ 0
Delafield	\$ 3,750	\$ 7,500
Pewaukee (Village)	\$ 3,960	\$ 5,040
Hartford	\$ 4,000	\$ 8,000
Sussex	\$ 4,400	\$ 6,600
Grafton	\$ 4,500	\$ 7,500
Hartland	\$ 4,990	\$ 5,990
Pewaukee (City)	\$ 5,040	\$ 7,590
Germantown	\$ 5,500	\$ 8,000
Oconomowoc	\$ 6,436	\$ 26,212
Average Compensation	\$ 4,258	\$ 8,243

% Raise Includes P/R Taxes	President	Trustees	Total Cost	Tax Impact
0%	\$ 6,600	\$ 4,400	\$ 0	\$ 0
1%	\$ 71	\$ 284	\$ 355	\$ 0.08
2%	\$ 142	\$ 568	\$ 710	\$ 0.17
3%	\$ 213	\$ 853	\$ 1,066	\$ 0.25
4%	\$ 284	\$ 1,137	\$ 1,421	\$ 0.34
5%	\$ 355	\$ 1,421	\$ 1,776	\$ 0.42

Village Run Compost Site: Currently, the Village partners with the Town of Lisbon to allow our residents to use their compost site. Staff was tasked with determining the costs to operate our own site within the Village. This scenario does not include any savings that would occur if we partnered with another community. There are first year capital costs to prepare a site. Those are shown only for information purposes and would be purchased with cash on hand. Also shown for informational purposes is the annual savings that the Stormwater Utility would realize with a Village run compost site.

	Total Cost	Tax Impact
Operating Costs	\$ 16,318	\$ 3.90
General Fund Savings	<u>\$ (16,680)</u>	<u>\$ (3.98)</u>
Net savings to the General Fund	<u>\$ (362)</u>	<u>\$ (0.08)</u>
One time capital costs to set up site	<u>\$ 53,091</u>	
Savings to Stormwater Utility	<u>\$ (20,910)</u>	

Additional Library Staffing: The Library Board has requested additional staffing because the Library has continued to grow in 2016, despite construction activities. In the decade spanning 2005 to 2015, checkouts from the Library increased by 8.8%, outpacing the 6.8% growth in service population. Staffing, on the other hand, has decreased by nearly 2% over the past decade. The Library's tight staffing allows for direct patron interaction within the building but does not provide staff time to regularly move outside the building to reach current non-users, participate in continuing education, concentrate on collection development, or participate in thoughtful planning discussions. In 2017, the Library proposes to convert a 12-hour/week position to a full-time position with benefits, phasing in the financing over a two-year period. This would address the deficits above, and would additionally meet goals of improved staff knowledge, greater ownership, lower turnover, and better and more efficient communication. This request phases in the position by starting it May 1, in time to orient a possible new hire before the summer rush. The phase-in of this position requires additional funding from the Village in 2017 and again in 2018. A portion of the amount needed in 2017 will be funded with Library reserves.

Year 1 additional staffing	<u>\$ 21,600</u>	
Effect on \$290,314 Home		<u>\$ 5.16</u>
Additional amount to be requested in 2018	<u>\$ 21,600</u>	

Department Requests

1. Phase in an Additional Police Shift: In order to maintain effective government, the department is seeking to add a second shift position that would provide patrol services and supervisory leadership during second shift. Since the total cost increase of this shift is approximately \$120,000 (no vacation or sick coverage), the plan would be to phase this in to the budget beginning with \$40,000 in 2017. This amount would become surplus for 2017. In 2018, the budget amount would increase to \$80,000. By combining the \$80,000 and the surplus \$40,000, there would be enough to begin the shift in 2018. The final \$40,000 would be added to the 2019 budget.

Year 1 Police Shift	<u>\$ 40,000</u>	
Effect on \$290,314 Home		<u>\$ 9.56</u>
Additional amount to request in 2018 and 2019	<u>\$ 40,000</u>	

2. Phase in Pay for Fire Department Duty Crews: The Fire Department is having trouble attracting and retaining personnel due to other departments paying wages for the on call time. A plan has been crafted to phase in a \$10 per hour wage for regular duty crews as well as adding an additional three 12-hour paramedic shifts to each week. The full plan will take six years to implement and is set up for the same amount to be added to the budget each year. Each year, the new shift is planned to be added as of May 1 and the earlier years of the plan will require a use of some surplus to fully fund the plan. As the years of implementation pass, the later years will show some of that surplus replenished as the existing paid on call budget gets reduced.

Year 1 Paid on Call Funding		<u>\$ 106,091</u>	
Effect on \$290,314 Home			<u>\$ 25.34</u>
Additional amount to request in 2018 to 2023		<u>\$ 106,091</u>	

3. Site Supervisor Position and Civic Campus Rentals: With the construction of the Civic Campus, there are additional rental spaces available; however, there are also staffing needs to be met during the rentals on nights and weekends. The Recreation staff has proposed the creation of the Site Supervisor position. There would be a pool of staff available that would be called if there is a rental. This person would be available for the renters and to do assigned work or projects. The costs of the staff wages would be offset by the additional rental income projected and would be a net savings to the General Fund.

	Total Cost	Tax Impact
Staff Cost Estimate	\$ 5,000	\$ 1.19
Additional Civic Campus Rental Income	<u>\$ (7,500)</u>	<u>\$ (1.79)</u>
Net savings to the General Fund	<u>\$ (2,500)</u>	<u>\$ (0.60)</u>

4. Continue Infrastructure Depreciation: Two years ago the Village Board began depreciating road maintenance costs to reduce/eliminate the need to borrow for roadway maintenance. This is the one goal on the 10 major Financial Priorities that the Village has not made significant progress on. Ultimately this would take 14 more years of steps for the need for almost no future borrowing in the community, allowing all of the outstanding interest costs of debt to be replaced with tax reduction or operating cost needs. You could use smaller increments like \$50,000. Any amount immediately reduces the amount of borrowing necessary for every future year. Adding \$100,000 each year for the next 14 years reduces all future borrowings from \$27 million to just under \$4 million over the next 25 years.

Infrastructure Depreciation		<u>\$ 100,000</u>	
Effect on \$290,314 Home			<u>\$ 23.89</u>
Additional amount for 14 more years		<u>\$ 100,000</u>	

5. Start Depreciation of the Public Safety Building: This is the final building that is not being fully depreciated on an annual basis beyond the new Civic Campus. There has been a nominal amount included in the budget since 2014 when funds were included for painting. The amount shown is approximately half of the annual required amount with the plan to phase in the remaining amount in the next budget.

Addition to Depreciation Fund		<u>\$ 35,000</u>	
Effect on \$290,314 Home			<u>\$ 8.36</u>
Additional amount to request in 2018		<u>\$ 31,068</u>	

6. Police Patrol Bike: The budget includes funding for one patrol bike; however, there are several deputies trained for using the bike and if the one bike is shared, the adjustments to the bike required between staff members makes using it cumbersome. If a second bike was purchased, the bikes could be set based on the deputies' size and would not require changes with each shift.

Patrol Bike	\$ 2,500
Additional Depreciation	<u>\$ 167</u>
Total	<u>\$ 2,667</u>
Effect on \$290,314 Home	<u>\$ 0.64</u>

7. Fire Department Fitness Equipment: The Fire Department is requesting two pieces of exercise equipment. The workout equipment is another way to attract and retain personnel.

	Total Cost	Tax Impact
Keiser Indoor Cycle	<u>\$ 2,400</u>	<u>\$ 0.57</u>
Freemotion Fitness Dual Cable Cross	<u>\$ 5,500</u>	<u>\$ 1.31</u>

• **Revenue Change/Add \$1 Administration Fee to Garbage Charge:** The Village Board could consider increasing the fee by \$1 per household to better cover the costs associated with administering the garbage contract.

Add \$1 Admin Fee to Garbage	<u>\$ (2,900)</u>
Effect on \$290,314 Home	<u>\$ (0.69)</u>

• **Revenue Change/Stormwater Rate Increase:** Since its inception in 2006, the Stormwater rate has remained the same at \$15 per quarter per residential equivalent (\$7.65 per quarter per ERU for those customers receiving a capital credit). During 2016, Trilogy Consulting performed an in depth analysis of the current and future needs of the Stormwater Utility and have provided staff with several alternatives. Staff is recommending a phase in of an increase which reflects the capital needs of the Utility to pay for its share of capital projects including Good Hope Road and maintaining pond facilities. The Utility will have used almost all of its cash on the capital projects for the current CIP (Spring Creek, Sussex Creek, Pewaukee Creek floodplain, pond repairs in neighborhoods, Civic Campus pond, rain garden at the Public Safety Building, etc.) and therefore, there will be a need to adjust rates to address the future which has the added benefit of reducing future General Obligation Debt. This increase will not affect the General Fund Budget or the tax levy but as a policy decision affecting the Stormwater Budget, it is included in this document.

The following quarterly rates are proposed for the next four years:

	2017	2018	2019	2020
Quarterly rate per ERU	\$ 21.98	\$ 24.13	\$ 26.28	\$ 26.54

This increase prevents borrowing in the General Fund and impacts on the levy.

Village Overview

Mission, Vision and Village Board Goals

The Village of Sussex is committed to preserving the high quality of life enjoyed by our residents, providing fiscally sound, responsive municipal services and delivering those services in an effective, efficient and professional manner. The Village will:

- Sustain appealing, safe, high-quality residential neighborhoods and business districts.
- Maintain an appropriate balance between residential and business land uses.
- Preserve and develop open spaces and cultural and recreational facilities.
- Develop and promote a strong sense of community by preserving a unique small town heritage.
- Consult with and involve Sussex residents in the Village's decision-making, promote two-way communication between the Village Board and residents and encourage an atmosphere of openness and receptivity to all ideas and issues.
- Continually evaluate services and plan for the future of the Village.
- Cooperate and work collegially with neighboring communities and governments.
- Be responsive to individual concerns and needs while keeping in mind the good of the community as a whole.

Goal 1: Improve communications with the public

- Make improvements to Village website
- Smart phone tags – address the needs of the tech-savvy customer

Goal 2: Implement the 2020 Plan and continue to be innovative

- Market the community to target large & small businesses
- More retail and restaurants – particularly non-bar restaurants
- Work on filling vacant retail spots

Goal 3: Main Street Revitalization

- Main Street Plan, including holding community meetings
- TIF 6
- Cannery site
- Off street public parking options as part of TIF 6

Goal 4: Be an anchor and champion of regionalization

- Identify opportunities to consolidate services
- Library Agreement

Goal 5: Determine and plan for facility and infrastructure needs for the community

- Village Hall – continue planning and narrow down options
- Infrastructure maintenance

Goal 6: Strategically implement the Park and Recreation Open Space Plan

- Finalize and plan for implementation of the Village Park Master Plan
- Seniors – increase programming

Goal 7: Strategically use borrowing to protect the community's infrastructure

- Manage the debt load considering the number of upcoming large dollar item projects

Goal 8: Be proactive in our pursuits and maintain Sussex as a value for its residents

- Review the tree preservation policy
- Create a walkable community

Directory of Village Officials

VILLAGE BOARD

Village President

Gregory Goetz

Village Trustees

Matt Carran

Tim Dietrich

Wendy Stallings

Pat Tetzlaff

Lee Uecker

Bob Zarzynski

MANAGEMENT TEAM

Village Administrator

Jeremy Smith

Assistant Administrator

Melissa Weiss

Village Attorney

John Macy

Administrative Services Director

Casen Griffiths

Finance Director

Nancy Whalen

Fire Chief

Vacant

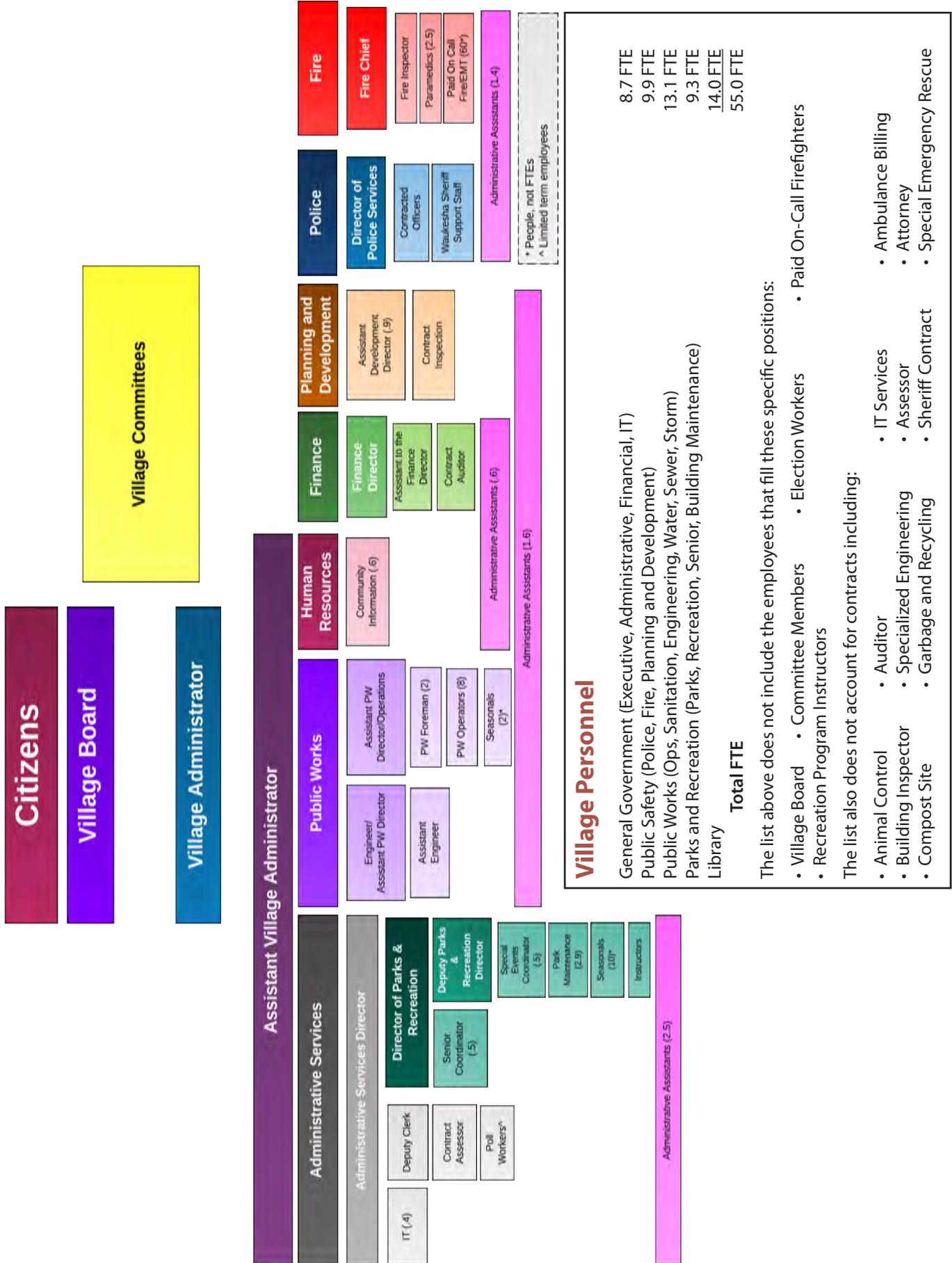
Parks & Recreation Director

Sasha Snapp

Director of Police Services

Lisa Panas

Organizational Chart



Village Profile

First Settled

June, 1843

Date of Incorporation

September 12, 1924

(Sussex-Templeton joined together to become the Village of Sussex.)

Form of Government

Village President/Board/Administrator

Size

8.79 square miles

Elevation

930 Feet

Location

Waukesha County, Wisconsin

Approximately 19 miles northwest of Milwaukee, WI and 9 miles north of Waukesha, Wisconsin

The zip code is 53089 and the area code is 262

Population Trends	
Year	Population
1924	387
1930	496
1940	548
1950	679
1960	1,087
1970	2,758
1980	3,482
1990	5,039
2000	8,828
2010	10,518
2016	10,797

Economic Highlights

Median household income: \$81,561 (year 2010)
 Median home value: \$290,314 (year 2015)
 Mean travel time to work: 23 minutes

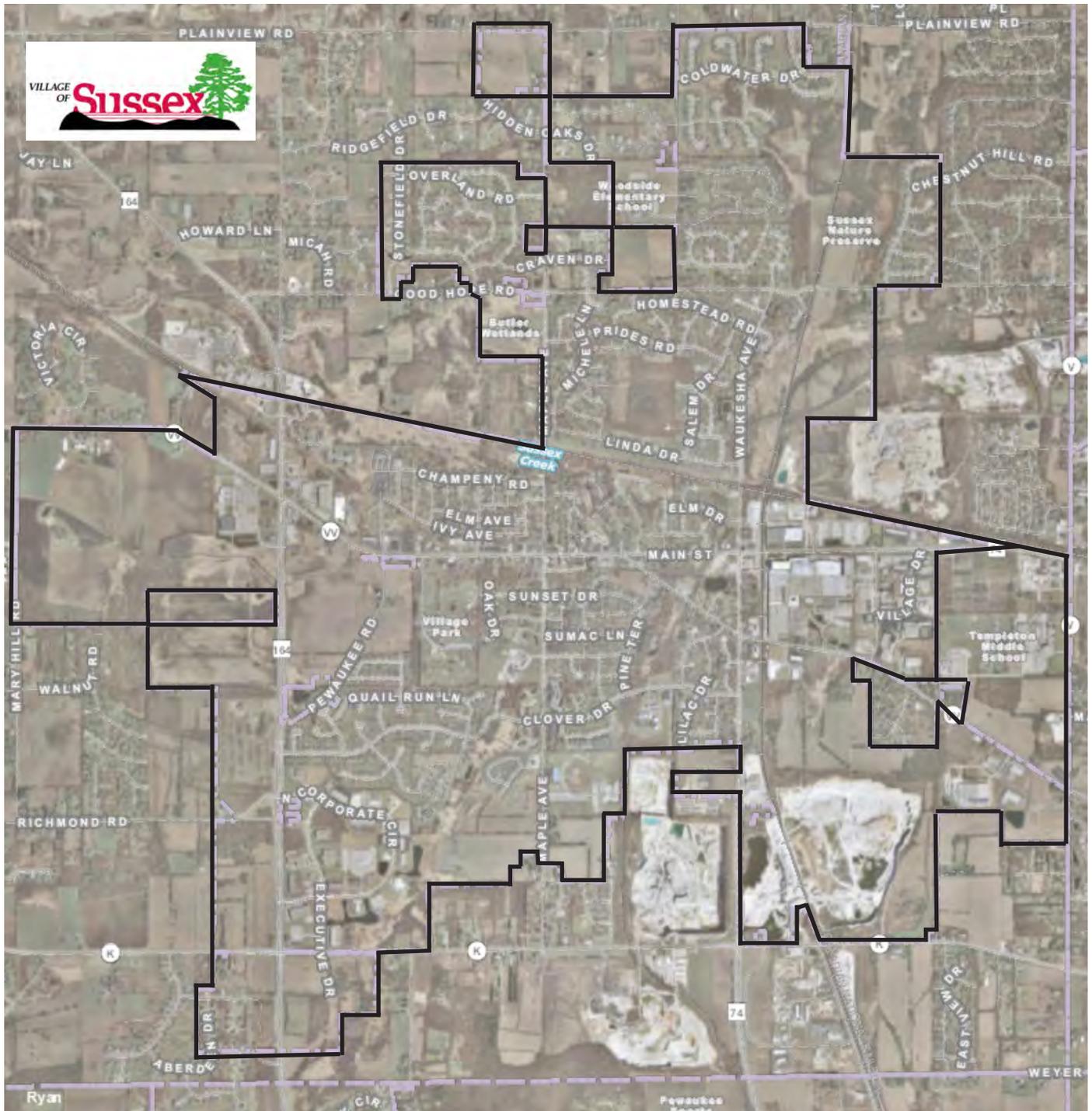
Major Employment by Industry (year 2010)

Manufacturing 20.76%
 Education, Health, Government 18.84%
 Retail 11.07%
 Professional, Scientific, Administrative 10.4%

Comparison to State Averages

- Median home value above state average
- Unemployed percentage below state average

Community Map



Sussex Tax Value

The assessed value of a home is determined by the Village Assessor. This assessment is then used until a new assessment is done. For example, we will use a house with an assessed value of \$290,314.

To determine the annual Village tax liability, multiply the assessed value by the tax rate and divide by 1,000. The Village's proposed tax rate for 2016 is \$5.61.

$$\$290,314 \times \$5.61 / 1,000 = \$1,629 \text{ (\$136 per month)}$$

The following represents a sampling of the Village services provided for the \$136/month in taxes.

Fire Protection/Prevention/Safety	24-Hour Police Protection	Public Parks
Snow Removal	Traffic Control	Recreation Programming
Civic Center	Senior Programs	Street Lighting
Road Maintenance	Sidewalk Repairs	Building Inspection
Community Newsletter	Paramedic Services	Community Planning
Community Standards	Legal Counsel/Prosecution	Animal Control
Government Administration	Economic Development	Forestry

For comparison purposes, these items denote common monthly expenses for a Sussex family.

Four 12-gallon tanks of unleaded fuel at \$2.50 per gallon	\$120.00
One month of basic cable service	\$65.00
One month of cell phone service	\$115.00
Dinner Out (2 adults, 2 children).....	\$52.00
Groceries.....	\$500.00
Insurance (car and home).....	\$145.00

The Village of Sussex prides itself on providing quality services to the residents while still maintaining prices at a level comparable to that of neighboring communities. Please see the User Charges and Taxes below to compare Sussex and its peer communities.

2016 User Charges, Fees, and Taxes per \$290,314 home in Sussex Peer Group							
Community	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	\$278.604	\$440.00	\$132.00	\$153.00	\$56.44	\$4,730.24	\$5,790.28
Sussex	\$315.00	\$370.60	\$60.00	\$113.00		\$5,060.35	\$5,918.95
Germantown	\$198.48	\$574.82				\$5,284.70	\$6,058.00
Oconomowoc	\$292.20	\$326.64		\$150.00	\$96.00	\$5,248.06	\$6,112.90
Village of Pewaukee	\$224.40	\$362.40	\$52.00	\$154.00	\$126.60	\$5,373.96	\$6,293.36
Hartland	\$253.60	\$520.72		\$145.00	\$96.08	\$5,298.93	\$6,314.33
Delafield	\$195.00	\$366.36	\$43.26		\$720.22	\$5,072.72	\$6,397.56
Elm Grove	\$271.90	\$303.96	\$129.04	\$238.92		\$5,499.99	\$6,443.81
Grafton	\$244.24	\$425.84			\$21.00	\$6,070.13	\$6,920.93
Hartford	\$459.60	\$443.04		\$73.44	\$138.00	\$5,806.85	\$6,920.93
AVERAGE	\$273.30	\$413.44	\$83.26	\$146.77	\$179.19	\$5,344.59	6,301.13

*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2015 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.

Budget Overview

Financial Philosophies

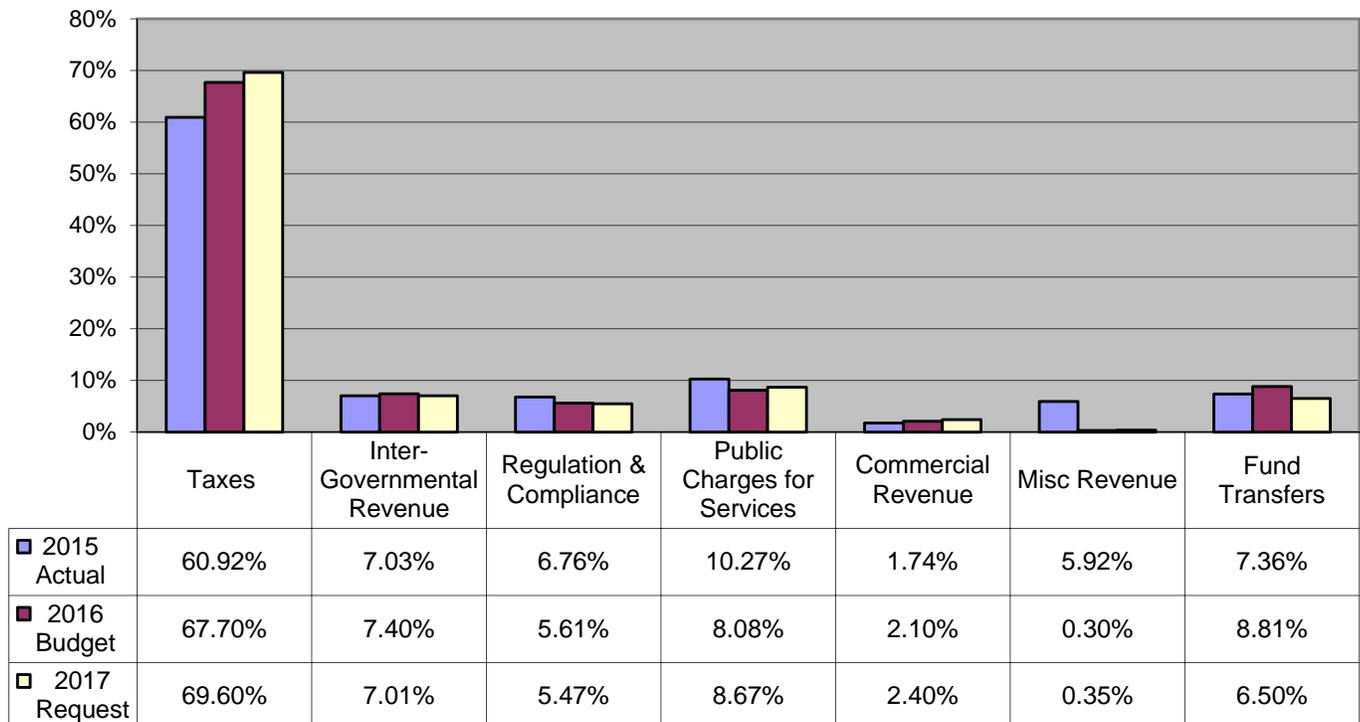
Use financial resources to:

1. Turn Village plans into reality (plan for real costs, exceed expectations, retain professional staff and provide responsive service).
2. Manage growth.
3. Maintain the community's investments.
4. Apply sound business principles throughout Village operations.
5. Implement long-term tax rate stabilization.

General Fund Revenues by Source

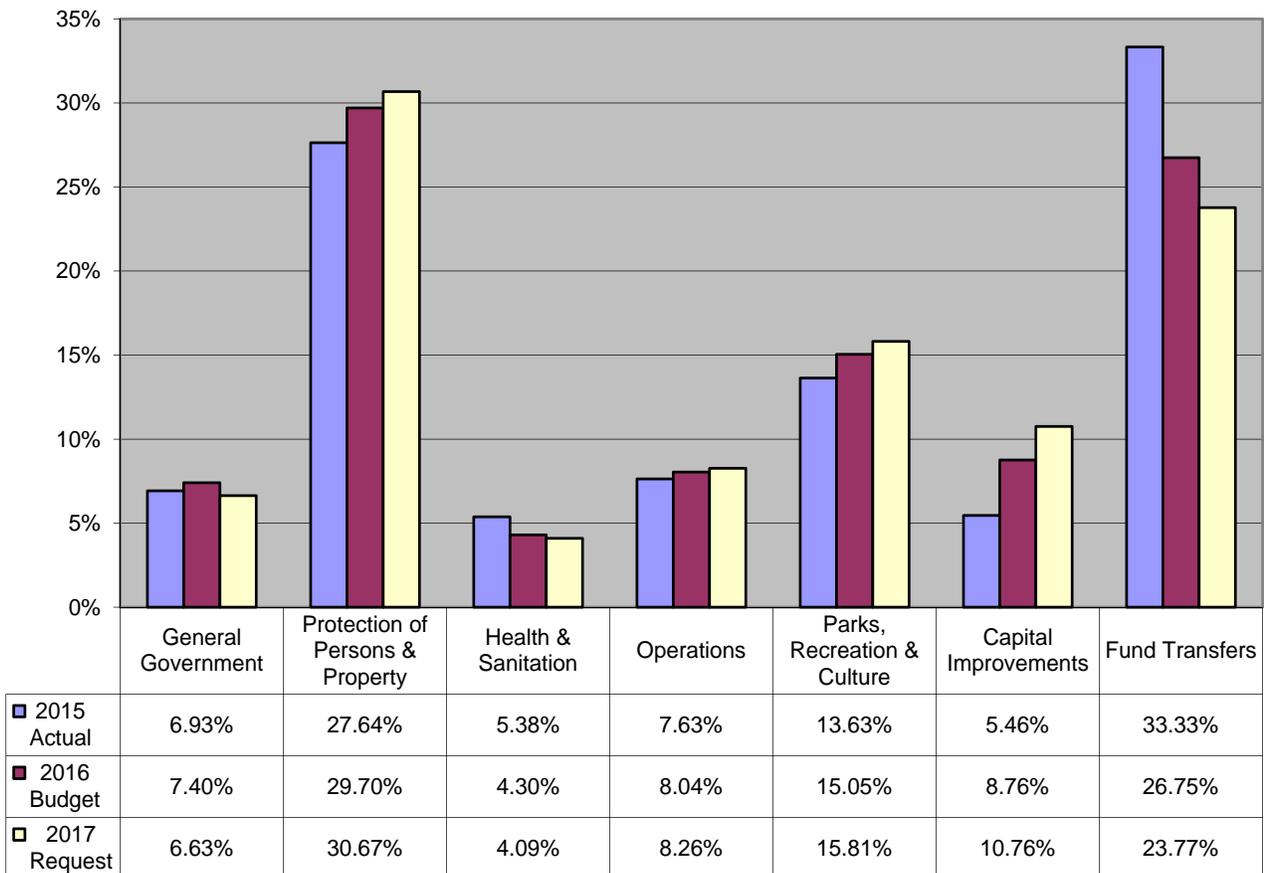
Revenues	2015 Actual	2016 Budget	2017 Request	% Change 2016 to 2017
Taxes	\$ 6,368,320	\$ 6,709,775	\$ 7,235,725	7.8386%
Intergovernmental Revenue	734,966	733,576	728,857	-0.6433%
Regulation & Compliance	706,900	556,345	568,620	2.2064%
Public Charges for Service	1,073,192	801,189	901,370	12.5040%
Commercial Revenue	181,551	207,725	249,825	20.2672%
Miscellaneous Revenue	618,968	29,500	36,100	22.3729%
Fund Transfers	769,804	872,979	675,500	-22.6213%
TOTAL	\$ 10,453,701	\$ 9,911,089	\$ 10,395,997	4.8926%

Revenue Percent by Source



General Fund Expenditures				
Expenditures	2015 Actual	2016 Budget	2017 Request	% Change 2016 to 2017
General Government	\$ 695,054	\$ 733,694	\$ 689,481	-6.0261%
Protection of Persons & Property	2,773,297	2,943,831	3,188,704	8.3182%
Health & Sanitation	539,856	425,854	425,453	-0.0942%
Highway & Transportation	765,966	796,693	859,178	7.8430%
Parks, Recreation & Culture	1,367,633	1,491,499	1,643,750	10.2079%
Capital Improvements	548,061	868,402	1,118,417	28.7902%
Fund Transfers	3,343,729	2,651,116	2,471,014	-6.7934%
TOTAL	\$ 10,033,596	\$ 9,911,089	\$ 10,395,997	4.8926%

Expenditure Percent by Department

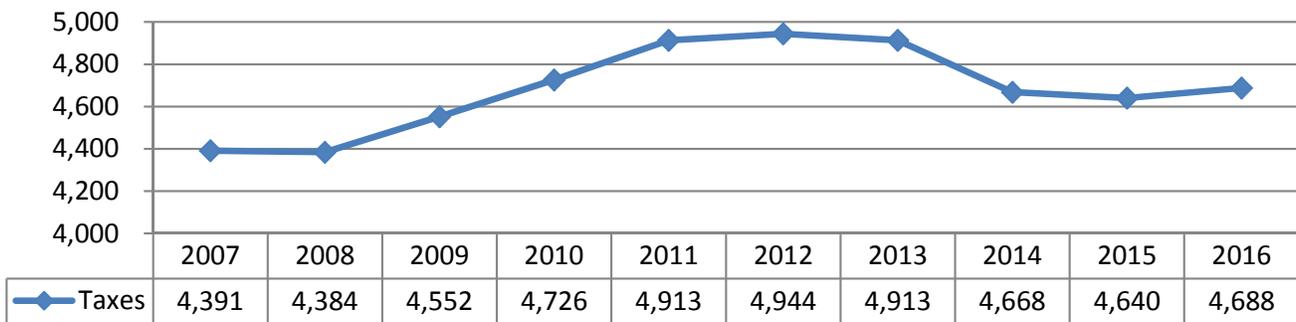


Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2016 to 2017				
	2016 Budget	2017 Request	Percent Change	Rate Change
Hamilton School District	\$ 9.7963	\$ 9.6445	-1.55%	\$ (0.1518)
Village of Sussex	5.3027	5.6133	5.86%	0.3106
Waukesha County	2.0818	2.0522	-1.42%	(0.0296)
WCTC	0.3872	0.3787	-2.20%	(0.0085)
State of Wisconsin	0.1730	0.1680	-2.89%	(0.0050)
Sub-total	17.7410	17.8567	0.65%	0.1157
Less: School Credit	(1.7581)	(1.7073)	-2.89%	0.0508
Net Tax Rate per \$1,000	\$ 15.9829	\$ 16.1494	1.04%	\$ 0.1665
Taxes on \$290,314 Home	\$4,640.06	\$4,688.40		\$48.34

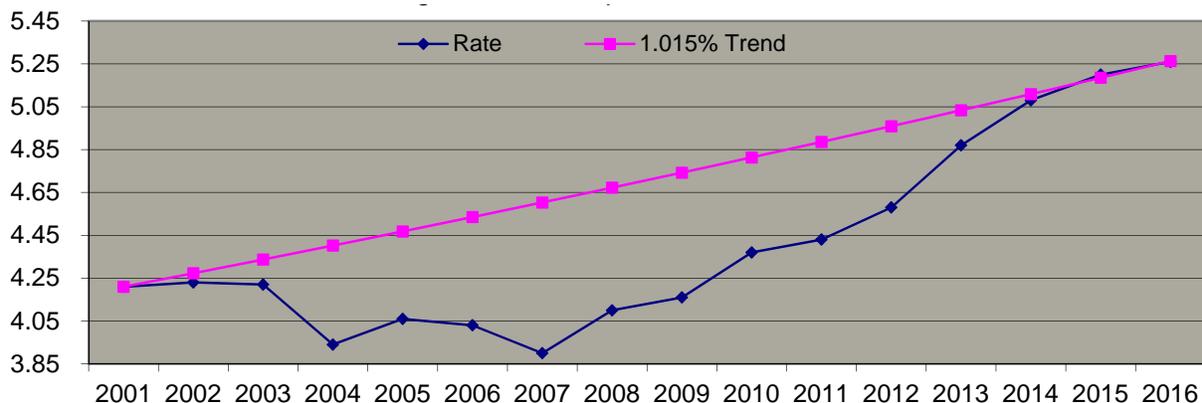
These numbers are **estimates** based upon estimated information as of 8/9/2016. This chart will be updated when the actual levies are received from the other taxing entities.

Historical Total Property Taxes for Average House



Reassessments occurred in 1998, 2004, and 2008 and every year thereafter. The value of a \$300,000 home became \$292,500 for 2010, \$289,458 for 2011, \$280,725 for 2012, \$279,041 for 2013, \$284,622 for 2014, and \$293,041 in 2015 and 2016. The total tax bill has increased on average 0.78% per year or about \$310 total over the past 10 years, while the equalized tax rate has changed on average 1.02% per year over the past 15 years.

Village Historical Equalized Tax Rate





REVENUES

The following accounts constitute all revenue sources available to the Village of Sussex General Fund including taxes, grants, interest on investments, fees, permits, and other assessments. The revenues section is divided into seven categories which address various revenue sources. The categories are Taxes, Intergovernmental Revenues, Regulation and Compliance Revenue, Public Charge for Services, Commercial Revenues, Miscellaneous Revenues, and Fund Transfers. Each category is broken down into several sub-categories that address specific sources of revenue. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, and a detailed table outlining the anticipated revenue by line item number.

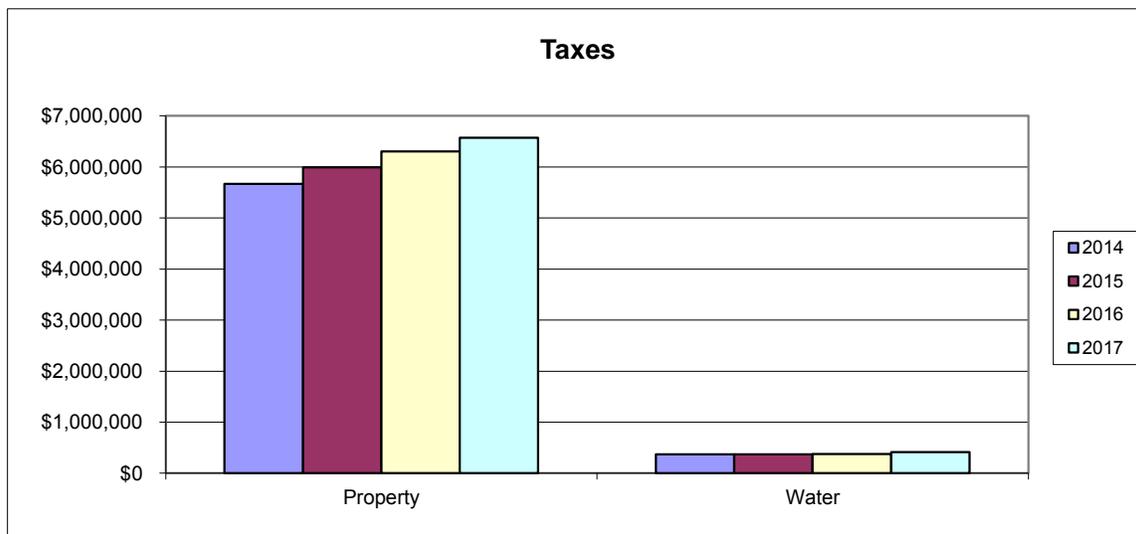
Budget Impact: Overall, revenues increase \$484,908 (4.89%). Non-transfer revenues increase \$682,387 (7.55%) and \$516,997 is born by property taxes (8.20% levy increase). Wages and benefits increase \$233,636; outlay and depreciation increase \$150,015; and debt service increases by \$130,184. Other major causes of the levy increase include an increase to the police contract of \$57,524 and additional net costs of the library of \$33,213. These have been offset by increases to public charges for services of \$100,181 and other smaller revenue increases. Taxes continue to be the main source for revenues and account for 74.01% of all non-transfer revenues.

TAXES

Explanation of Account: The taxes account includes all revenues generated by the Village's real estate and personal property tax levy as well as tax payments made to the General Fund by the Water Utility. Beginning with 2014, property values have reversed their decline. The 2016 values have shown a small increase from the prior year.

Budget Impact: Overall, taxes increase \$525,950 (7.84%). Property taxes increase \$516,997 (8.20%) as a result of additional debt service for the Civic Campus and Main Street as well as additional operational needs including transitioning to a full-time fire chief, implementing a pay system for fire duty crews and starting to fund an additional police shift.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
41110	Property	\$5,665,914	\$5,990,411	\$6,304,775	\$6,304,775	\$6,304,775	\$6,569,827	\$6,821,772
41310	Water	\$368,891	\$368,576	\$405,000	\$303,750	\$375,888	\$413,953	\$413,953
41900	Other Taxes	\$4,068	\$9,333	\$0	\$7,636	\$7,636	\$0	\$0
	TOTAL	\$6,038,873	\$6,368,320	\$6,709,775	\$6,616,161	\$6,688,299	\$6,983,780	\$7,235,725

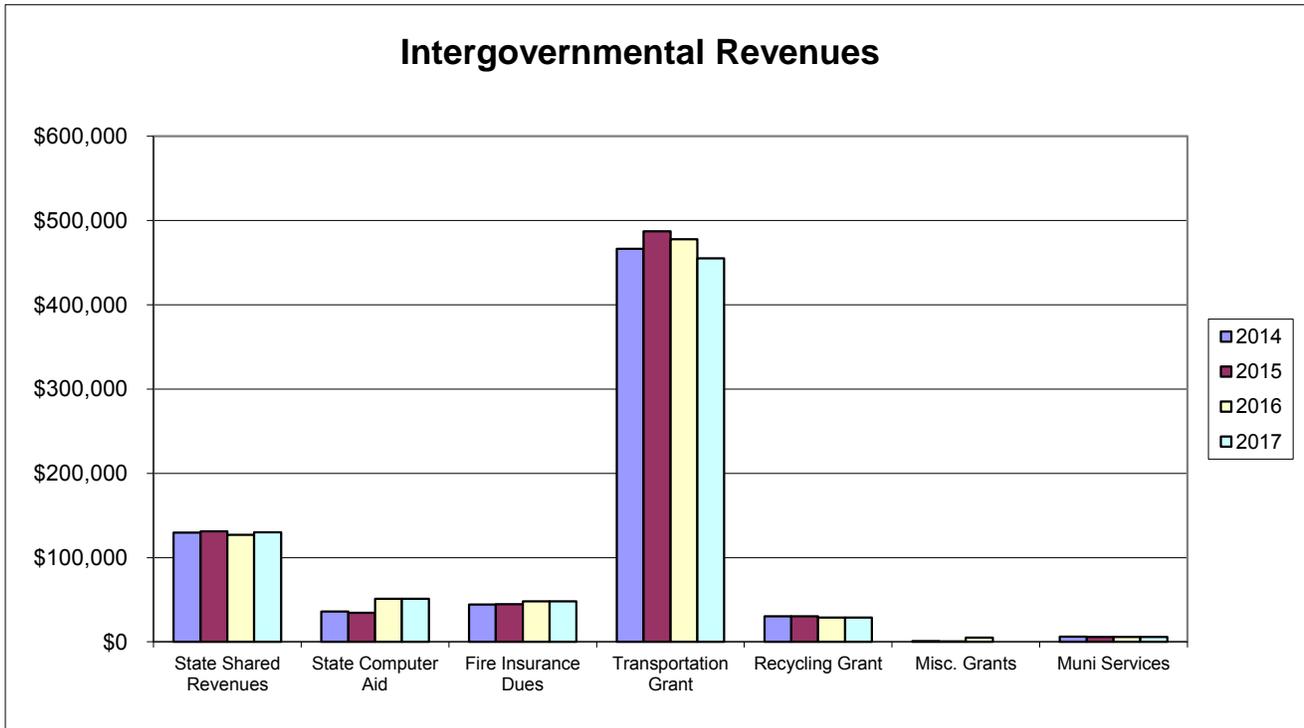


INTERGOVERNMENTAL REVENUES

Explanation of Account: Intergovernmental revenues includes all grants and other assistance payments made to the Village of Sussex by the State or other governmental organizations.

Budget Impact: This budget decreases \$4,719 (-0.64%). Reductions in computer aid and state shared revenues are offset with increases to the fire insurance dues and recycling grant.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
43410	State Shared Revenues	\$129,759	\$131,167	\$130,156	\$19,523	\$126,990	\$130,156	\$126,990
43411	State Computer Aid	\$36,236	\$34,716	\$50,232	\$51,299	\$51,299	\$51,299	\$40,281
43420	Fire Insurance Dues	\$44,475	\$44,602	\$44,600	\$48,296	\$48,296	\$48,300	\$48,300
43531	Transportation Grant	\$466,358	\$487,106	\$478,138	\$358,427	\$477,903	\$455,008	\$478,138
43545	Recycling Grant	\$30,328	\$30,324	\$24,000	\$28,698	\$28,698	\$28,698	\$28,698
43430	Misc. Grants	\$1,100	\$693	\$0	\$5,267	\$5,267	\$0	\$0
	CDBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other	\$1,100	\$693	\$0	\$5,267	\$5,267	\$0	\$0
43431	Payment for Muni Services	\$6,226	\$5,908	\$6,000	\$0	\$6,000	\$6,000	\$6,000
43432	Senior/Recreation Grants	\$11,037	\$450	\$450	\$0	\$450	\$450	\$450
	Waukesha Cty Dept of Aging	\$10,362	\$0	\$0	\$0	\$0	\$0	\$0
	Other Senior Grants	\$675	\$450	\$450	\$0	\$450	\$450	\$450
	TOTAL	\$725,519	\$734,966	\$733,576	\$511,510	\$744,903	\$719,911	\$728,857



REGULATION AND COMPLIANCE REVENUES

LICENSES

Explanation of Account: This section includes all revenues generated through the sale and issuance of licenses by the Village.

Budget Impact: This budget increases in 2017 by \$4,600 (18.06%) with the addition of several establishments that will require both liquor and operators' licenses as well as the addition of food truck licenses.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
44110	Liquor	\$6,911	\$8,035	\$9,000	\$9,338	\$9,338	\$9,600	\$9,600
44120	Operators	\$3,827	\$5,853	\$5,000	\$6,256	\$6,256	\$6,500	\$6,500
44121	Cigarettes	\$900	\$1,071	\$1,000	\$1,317	\$1,317	\$1,200	\$1,200
44122	Live Music	\$200	\$220	\$220	\$232	\$232	\$220	\$220
44123	Amusement	\$4,420	\$4,280	\$4,500	\$4,970	\$4,970	\$4,300	\$4,300
44124	Peddler's	\$1,105	\$535	\$500	\$400	\$500	\$500	\$500
44127	Weights & Measures	\$570	\$570	\$450	\$570	\$570	\$550	\$550
44128	Food Trucks	\$0	\$0	\$0	\$200	\$200	\$200	\$200
44210	Bicycle	\$40	\$40	\$0	\$50	\$50	\$0	\$0
44220	Dog	\$4,852	\$4,923	\$4,800	\$3,091	\$4,900	\$7,000	\$7,000
	TOTAL	\$22,825	\$25,527	\$25,470	\$26,424	\$28,333	\$30,070	\$30,070

PERMITS

Explanation of Account: This section includes all revenues generated through the issuance of permits by the Village of Sussex Building Inspection and Fire Departments.

Budget Impact: The 2017 budget increases \$7,875 (4.45%). This includes small increases in several areas based on expected increases with new subdivisions coming to the Village. The goal of the Village has been to bring this budget to a sustainable level for when there are no options for growth within the Village. The 2017 budget has been set to reflect these expectations.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
44310	Building	\$122,105	\$238,309	\$116,000	\$139,317	\$150,000	\$119,000	\$119,000
44312	Fire Inspector Fees	\$11,649	\$10,937	\$11,500	\$10,464	\$11,500	\$11,500	\$11,500
44315	Occupancy	\$8,300	\$4,350	\$4,000	\$5,175	\$5,500	\$5,000	\$5,000
44317	Outdoor Establishment	\$775	\$775	\$925	\$925	\$925	\$1,000	\$1,000
44320	Street Openings	\$2,850	\$2,775	\$2,500	\$2,100	\$2,500	\$2,500	\$2,500
44325	Electrical	\$27,495	\$42,981	\$18,000	\$19,428	\$21,000	\$20,000	\$20,000
44330	Plumbing	\$28,131	\$25,937	\$18,000	\$20,940	\$22,000	\$20,000	\$20,000
44915	Weights and Measures	\$2,350	\$2,403	\$2,400	\$2,830	\$2,830	\$2,700	\$2,700
44920	House Numbers	\$772	\$605	\$750	\$767	\$800	\$750	\$750
44930	Well Test	\$350	\$0	\$0	\$0	\$0	\$0	\$0
44940	Crushing Permit	\$500	\$1,100	\$1,000	\$625	\$625	\$500	\$500
44950	Miscellaneous Permits	\$1,850	\$2,250	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	TOTAL	\$207,127	\$332,422	\$177,075	\$204,571	\$219,680	\$184,950	\$184,950

OTHER REGULATION AND COMPLIANCE REVENUE

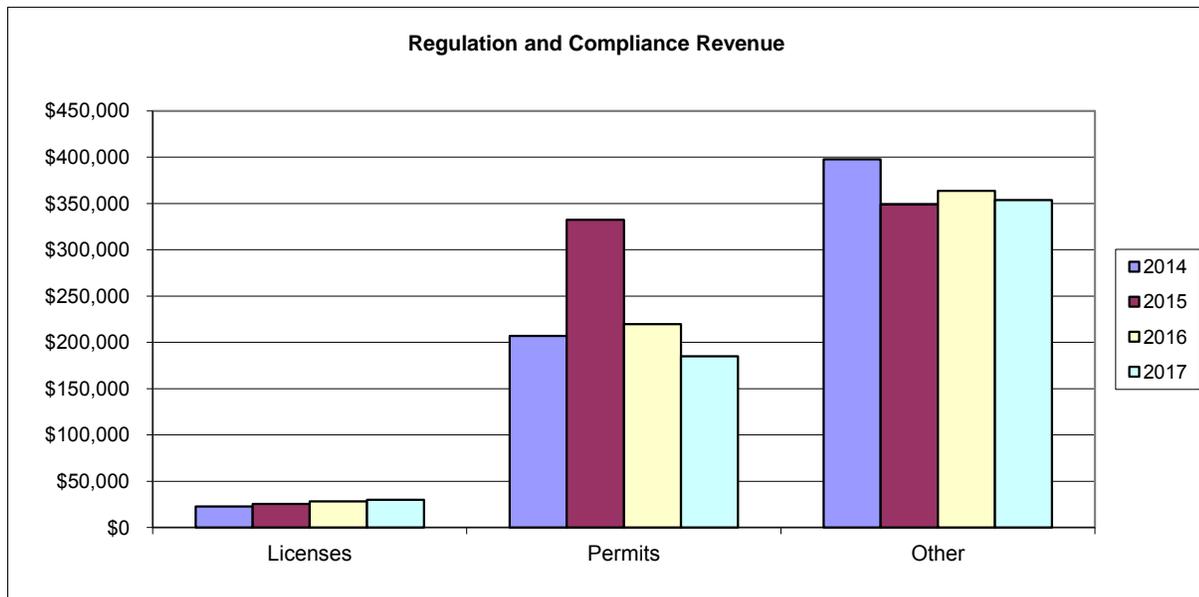
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget decreases \$200 (-0.06%). The budget for fines and penalties has remained stable at a level believed to be sustainable when truck enforcement no longer generates large fines. Cable franchise fees also remain stable. Alarm fees have been decreased to be in line with past history.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
45110	Fines & Penalties	\$251,131	\$194,033	\$196,800	\$199,444	\$210,000	\$196,800	\$196,800
45111	Alarm Fees	\$300	\$225	\$500	\$0	\$250	\$300	\$300
44125	Cable TV Franchise	\$146,135	\$154,693	\$156,500	\$75,687	\$153,332	\$156,500	\$156,500
	TOTAL	\$397,566	\$348,951	\$353,800	\$275,131	\$363,582	\$353,600	\$353,600

TOTAL REGULATION AND COMPLIANCE REVENUE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Licenses	\$22,825	\$25,527	\$25,470	\$26,424	\$28,333	\$30,070	\$30,070
Permits	\$207,127	\$332,422	\$177,075	\$204,571	\$219,680	\$184,950	\$184,950
Other	\$397,566	\$348,951	\$353,800	\$275,131	\$363,582	\$353,600	\$353,600
TOTAL	\$627,518	\$706,900	\$556,345	\$506,126	\$611,595	\$568,620	\$568,620



PUBLIC CHARGE FOR SERVICES

PARKS AND RECREATION

Explanation of Account: The Parks and Recreation revenue account includes all fees collected for recreation classes and league use of park facilities.

Budget Impact: Recreation programs continue their popularity. Overall, the 2017 budget increases \$22,183 (10.75%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. The Civic Campus facility will provide space for classes that were relocated during the Main Street construction

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
46710	Registration Fees:							
000-46710	Recreation Programs	\$165,382	\$219,423	\$190,384	\$212,845	\$214,000	\$201,860	\$201,860
260-46710	Senior Programs	\$16,274	\$6,433	\$7,552	\$8,815	\$9,000	\$11,744	\$11,744
265-46710	Special Events	\$0	\$325	\$0	\$400	\$400	\$350	\$350
46711	Admission Fees	\$7,011	\$7,617	\$5,861	\$2,590	\$7,000	\$12,026	\$12,026
46755	Softball Assoc.	\$2,789	\$2,415	\$2,500	\$2,485	\$2,485	\$2,500	\$2,500
	TOTAL	\$191,456	\$236,213	\$206,297	\$227,135	\$232,885	\$228,480	\$228,480

DEVELOPMENT

Explanation of Account: The Development revenues section includes all fees the Village collects related to petitions, applications for rezoning, plan review fees and conditional use permits. Items previously recorded in the Engineering Fund are now shown as part of the General Fund.

Budget Impact: This budget increases \$50,000 (158.73%) in 2017. There are many development projects anticipated in 2017 that will require engineering review. This increase was offset by an increase to contracted engineering and is not an actual revenue source to the Village.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
44319	Plan of Operation	\$2,975	\$3,500	\$5,000	\$4,200	\$5,000	\$5,000	\$5,000
44410	Conditional Use	\$1,470	\$1,890	\$2,000	\$630	\$1,000	\$2,000	\$2,000
44430	Zoning & Petitions	\$1,525	\$2,525	\$0	\$500	\$500	\$0	\$0
46101	Platting Fees	\$105	\$2,840	\$0	\$1,370	\$1,370	\$0	\$0
46141	Developer Payments for Engineering	\$51,642	\$145,519	\$17,500	\$21,015	\$25,000	\$67,500	\$67,500
46310	Grading Plan Review	\$1,530	\$1,350	\$3,000	\$2,790	\$3,000	\$3,000	\$3,000
46850	Plan Review Fees	\$1,890	\$2,720	\$3,000	\$1,355	\$1,500	\$3,000	\$3,000
46851	Amendment to Ordinance	\$0	\$2,000	\$0	\$500	\$500	\$0	\$0
46854	Architectural Review Board Fees	\$875	\$875	\$1,000	\$625	\$750	\$1,000	\$1,000
	TOTAL	\$62,012	\$163,219	\$31,500	\$32,985	\$38,620	\$81,500	\$81,500

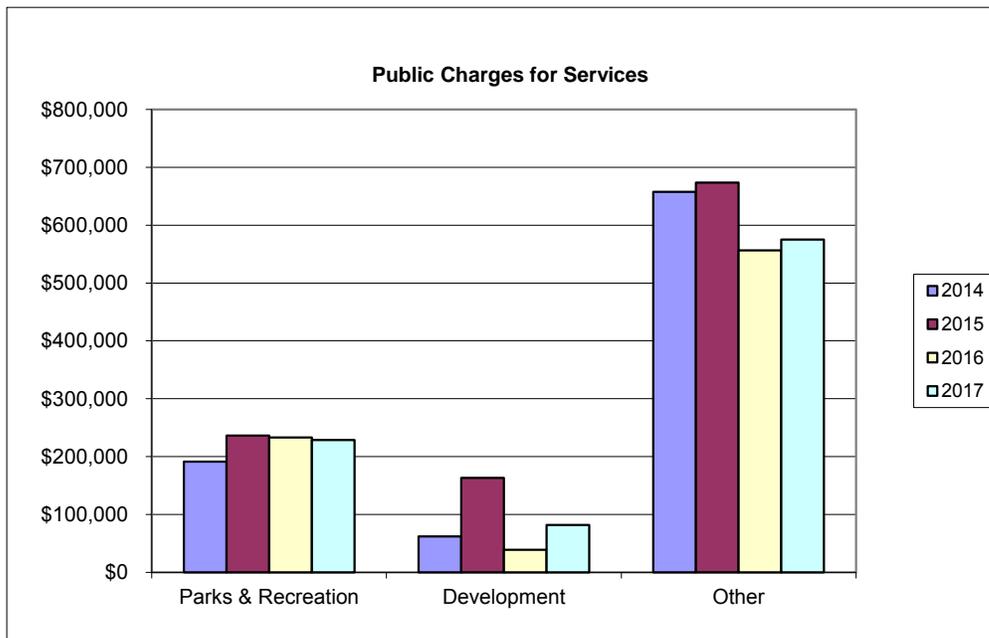
OTHER PUBLIC CHARGES FOR SERVICES

Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.
Budget Impact: The total budget increases \$27,998 (4.97%). The charges for garbage increase \$15,585 to reflect contract increases as well as additional customers. Yard waste disposal charges increase \$10,180 as a result of establishing a Village run compost site. Revenue from the sale of recyclables has decreased \$4,600 based on the market for these sales. Assessment letters were increased \$2,500 based on an increase in fees and volume. Ambulance revenues also increased \$3,433.

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	ACTUAL	2016	2017	2017
		ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
46110	Assessment Letters	\$7,705	\$7,625	\$7,500	\$7,555	\$8,000	\$10,000	\$10,000
46111	Records Maintenance Fees	\$1,045	\$1,190	\$1,000	\$960	\$1,000	\$1,000	\$1,000
46130	Sale of Materials	\$253	\$732	\$300	\$368	\$368	\$300	\$300
46131	Concessions	\$1,715	\$1,926	\$2,100	\$1,135	\$1,600	\$2,100	\$2,100
46220	Fire Charges for Service	\$1,262	\$2,482	\$1,000	\$1,700	\$1,700	\$1,500	\$1,500
46230	Ambulance Fees	\$194,321	\$196,007	\$205,067	\$163,985	\$205,067	\$208,500	\$208,500
46420	Garbage Removal	\$423,509	\$439,844	\$324,875	\$325,511	\$325,525	\$334,660	\$340,460
46435	Other Recycling Charges	\$17,936	\$13,738	\$12,000	\$1,247	\$3,000	\$7,400	\$7,400
46436	Yard Waste Disp.	\$6,960	\$6,796	\$7,000	\$5,823	\$7,000	\$7,000	\$17,180
46440	Weed Cutting	\$1,684	\$1,980	\$1,450	\$1,615	\$1,615	\$1,450	\$1,450
46610	Senior Party Tickets	\$1,110	\$1,440	\$1,100	\$1,135	\$1,400	\$1,500	\$1,500
46759	Senior Shuttle Tickets	\$235	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$657,735	\$673,760	\$563,392	\$511,034	\$556,275	\$575,410	\$591,390

TOTAL PUBLIC CHARGES FOR SERVICES

	2014	2015	2016	ACTUAL	2016	2017	2017
	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
Parks & Recreation	\$191,456	\$236,213	\$206,297	\$227,135	\$232,885	\$228,480	\$228,480
Development	\$62,012	\$163,219	\$31,500	\$32,985	\$38,620	\$81,500	\$81,500
Other	\$657,735	\$673,760	\$563,392	\$511,034	\$556,275	\$575,410	\$591,390
TOTAL	\$911,203	\$1,073,192	\$801,189	\$771,154	\$827,780	\$885,390	\$901,370



COMMERCIAL REVENUES

Explanation of Account: The Commercial Revenues section includes all interest payments earned by Village investments, proceeds from the rent of Village owned properties and buildings, and advertising at the baseball fields.

Budget Impact: The overall budget increases \$42,100 (20.27%). \$30,000 of this increase comes in the form of rent that will be charged to the Pauline Haass Public Library to cover their share of space in the Civic Campus as well as grounds maintenance. Rental revenue of the Civic Center was increased as new rental opportunities will be available.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
48110	Interest on Investments	\$45,122	\$29,886	\$52,500	\$19,223	\$25,000	\$52,500	\$52,500
48210	Park Rent	\$31,475	\$33,750	\$34,200	\$30,967	\$32,000	\$34,200	\$34,200
48901	Advertising/Sponsorships	\$15,140	\$16,591	\$15,125	\$13,803	\$14,000	\$16,225	\$16,225
48215	Baseball field advertising	\$3,600	\$2,200	\$3,900	\$2,350	\$2,350	\$2,400	\$2,400
48230	Other Rent	\$16,809	\$16,624	\$12,000	\$14,839	\$16,302	\$17,968	\$24,500
	Old Village Hall/Civic Campus	\$5,064	\$3,666	\$2,000	\$2,334	\$2,334	\$6,000	\$13,500
	Village land rented as farmland	\$3,355	\$968	\$2,000	\$0	\$968	\$968	\$0
	Community Center/Civic Campus	\$8,390	\$11,990	\$8,000	\$12,505	\$13,000	\$11,000	\$11,000
48240	Civic Campus	\$82,500	\$82,500	\$90,000	\$67,500	\$90,000	\$120,000	\$120,000
	Pauline Haass Public Library	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
	Water Utility	\$27,500	\$27,500	\$30,000	\$22,500	\$30,000	\$30,000	\$30,000
	Sewer Utility	\$27,500	\$27,500	\$30,000	\$22,500	\$30,000	\$30,000	\$30,000
	Stormwater Utility	\$27,500	\$27,500	\$30,000	\$22,500	\$30,000	\$30,000	\$30,000
	TOTAL	\$194,646	\$181,551	\$207,725	\$148,682	\$179,652	\$243,293	\$249,825

MISCELLANEOUS REVENUES

Explanation of Account: These revenues are from sources that don't fit elsewhere. Many of these revenues are unstable or are from a single source and are not budgeted. Items that are budgeted include advertising, sponsorships and donations related to senior and recreation programming, miscellaneous which is made up of the rebate for the purchasing card program and other smaller items, and administrative services sold which are fees collected for staff time on various projects.

Budget Impact: This budget increases \$6,600 (22.37%). An increase to miscellaneous of \$3,400 was made to reflect an increase to the purchasing card rebate. Administrative services sold was increased \$4,000. This accounts for the citation entry at the Public Safety Building as well as Village staff time on projects. Recreation Department donations were reduced \$600 as one program has been discontinued.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
46115	Administrative Services Sold	\$8,569	\$18,603	\$13,000	\$12,233	\$15,000	\$17,000	\$17,000
48900	Miscellaneous	\$23,852	\$19,399	\$14,000	\$21,105	\$21,500	\$17,400	\$17,400
48300	Sale of Property	\$0	\$567,455	\$0	\$11,120	\$11,120	\$0	\$0
48520	Other Donations-Recreation Dept	\$3,906	\$1,881	\$2,500	\$241	\$241	\$1,700	\$1,700
48530	Park Donations	\$0	\$0	\$0	\$191	\$191	\$0	\$0
48540	Fire Donations	\$258	\$11,630	\$0	\$239	\$239	\$0	\$0
	TOTAL	\$36,585	\$618,968	\$29,500	\$45,129	\$48,291	\$36,100	\$36,100

FUND TRANSFERS

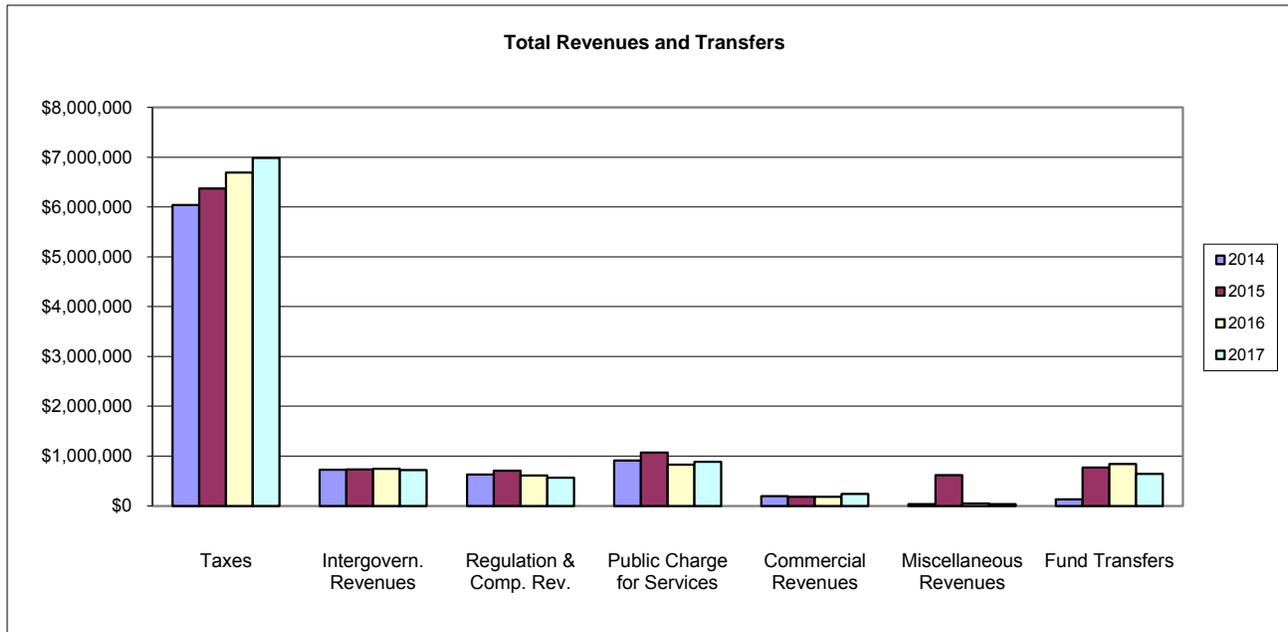
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2017 for the Civic Campus building as well as the Village Park Master Plan . The Transfer from Special Revenue Funds represents recreation program registrations funded with scholarships. The use of the Senior Trust Fund is for sponsorship of senior parties. General Fund surplus will be used to begin depreciation of the Public Safety Building.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
49211	Use of Designated Funds	\$123,656	\$767,547	\$839,786	\$839,786	\$839,786	\$636,000	\$636,000
49220	Trans from Spec Rev	\$1,642	\$2,257	\$3,500	\$1,076	\$1,500	\$3,500	\$3,500
49271	Trans from Engineering	\$4,438	\$0	\$0	\$0	\$0	\$0	\$0
	Use of Senior Trust Fund	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000
	Use of GF Surplus	\$0	\$0	\$28,693	\$0	\$0	\$0	\$35,000
	TOTAL	\$129,736	\$769,804	\$872,979	\$840,862	\$841,286	\$640,500	\$675,500

TOTAL REVENUES AND TRANSFERS

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Taxes	\$6,038,873	\$6,368,320	\$6,709,775	\$6,616,161	\$6,688,299	\$6,983,780	\$7,235,725
Intergovern. Revenues	\$725,519	\$734,966	\$733,576	\$511,510	\$744,903	\$719,911	\$728,857
Regulation & Comp. Rev.	\$627,518	\$706,900	\$556,345	\$506,126	\$611,595	\$568,620	\$568,620
Public Charge for Services	\$911,203	\$1,073,192	\$801,189	\$771,154	\$827,780	\$885,390	\$901,370
Commercial Revenues	\$194,646	\$181,551	\$207,725	\$148,682	\$179,652	\$243,293	\$249,825
Miscellaneous Revenues	\$36,585	\$618,968	\$29,500	\$45,129	\$48,291	\$36,100	\$36,100
Fund Transfers	\$129,736	\$769,804	\$872,979	\$840,862	\$841,286	\$640,500	\$675,500
TOTAL	\$8,664,080	\$10,453,701	\$9,911,089	\$9,439,624	\$9,941,806	\$10,077,594	\$10,395,997



EXPENDITURES

The following accounts constitute the operating and capital expenses incurred by the Village of Sussex in the day-to-day provision of services including administration, police and fire protection, garbage and recycling pick-up, maintenance of streets and parks, and building inspection. The expenditures section is divided into seven categories which encompass all facets of Village operations. The categories are:

- | | |
|--|--|
| <ul style="list-style-type: none"> General Government Services Transfers to Other Funds (Debt, Capital Projects, etc.) Protection of Persons and Property Health and Sanitation Services | <ul style="list-style-type: none"> Public Works Parks, Recreation and Cultural Services Capital Improvements |
|--|--|

Each category is broken into several sub-categories which address specific departmental functions or operations. Additional details of selected line items are provided in the case of non-specific accounts such as expenses and supplies. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, summaries of expenses and revenues, department goals, performance indicators, and a spreadsheet outlining the proposed expenditures by line item.

- * Overall operational expenditures increase \$414,995
- * Overall capital expenditures increase \$250,015
- * Overall expenditures increase \$665,010



GENERAL GOVERNMENT SERVICES

Explanation of Service: The Village of Sussex is proud of its commitment to leadership and strategic thinking for the future. The general government services include the budgets of the elected and administrative leadership of the Village. Services from policy making, budgeting, elections, legal services, and more are included in the General Government Services. The service area is broken into the following five categories:

- | | |
|--|---|
| <ul style="list-style-type: none"> * Legislative Services
(Boards, Committees, Policy Making) * Administrative Services
(Clerk Treasurer, Elections, Customer Service) | <ul style="list-style-type: none"> * Executive Services
(Administrator, Legal, Human Resources) * IT and Communication Services
(IT, Community Information) |
| <ul style="list-style-type: none"> * Financial Services
(Finance, Assessor, Audit, Accounting) | |

LEGISLATIVE SERVICES

Explanation of Account: The Village of Sussex elects a seven member Village Board which is headed by the Village President. The Board is charged with developing policy through the legislative process and setting the goals of the community. The Legislative budget includes the salaries of the Village President, Village Trustees, and committee members, as well as payments of municipal dues and expenses for travel and seminars. The Community Development Authority has a separate budget for financial record keeping.

Budget Impact: This budget increases \$51 (0.10%). Committee pay was increased for full membership. Other minor adjustments were made in other accounts.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$ 43,424	\$ 41,833	\$42,952	\$43,275
Contractual Services	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 4,479	\$ 6,167	\$ 14,128	\$ 5,728
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 47,903	\$ 48,000	\$ 57,080	\$ 49,003

Department Resources				
General Fund	\$ 47,903	\$ 48,000	\$ 57,080	\$ 49,003
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 47,903	\$ 48,000	\$ 57,080	\$ 49,003

Department Personnel				
Board Members	7	7	7	7
Committee Members	89	77	60	60

DEPARTMENT HIGHLIGHTS FOR 2016

- * Started design of the Village Park Master Plan (Phase 1)
- * Constructed Phase 1 of Main Street; Phase 2 under design
- * Working with neighboring communities and county on Fire Study
- * Services with respect to snow plowing, park upgrades, library engagement, and fire prevention efforts all increased
- * Fiscal Health of the community continues to grow

DEPARTMENT GOALS

- * Improve communication to the public
- * Implement 2020 Plans and continue to be innovative
- * Be a champion of regionalization
- * Determine and plan for infrastructure needs, strategically use borrowing to meet the needs
- * Implement the Park and Recreation Open Space Plan

MAJOR OBJECTIVES FOR 2017

- * Construct Phase 1 of the Village Park Master Plan
- * Construct Phase 2 of Main Street
- * Design Good Hope Road project for 2018 construction
- * Improve service outcomes
- * Continue long-term fiscal strategies

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Board Meetings	26	23	27	26	22	29	28
Committee Meetings	142	89	95	99	92	88	89
Ordinances Adopted	9	12	10	13	15	25	8
Resolutions Adopted	66	67	84	92	56	113	100

Legislative Services Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
51100-000-110	Salaries	\$39,917	\$38,696	\$39,900	\$25,000	\$39,900	\$40,200	\$40,200
	Village President	\$6,600	\$6,600	\$6,600			\$6,600	\$6,600
	Trustees	\$25,300	\$24,934	\$26,400			\$26,400	\$26,400
	Committee Meetings	\$8,017	\$7,162	\$6,900			\$7,200	\$7,200
130	Pension	\$453	\$177	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$3,054	\$2,960	\$3,052	\$1,912	\$3,052	\$3,075	\$3,075
320	Municipal Dues	\$3,637	\$3,984	\$4,128	\$4,128	\$4,128	\$4,228	\$4,228
390	Expenses:	\$842	\$2,183	\$1,872	\$535	\$10,000	\$1,500	\$1,500
	Conferences & mileage	\$39	\$130	\$672			\$500	\$500
	Gifts/Awards	\$275	\$249	\$200			\$250	\$250
	Misc/Meetings/Lunches	\$528	\$1,804	\$1,000			\$750	\$750
	TOTAL	\$47,903	\$48,000	\$48,952	\$31,575	\$57,080	\$49,003	\$49,003

Village Boards, Committees and Commissions

- | | |
|------------------------------------|--|
| Architectural Review Board | Plan Commission |
| Board of Appeals | Community Development Authority |
| Board of Fire Appeals | Finance & Personnel Evaluation Committee |
| Board of Fire Commissioners | Public Safety & Welfare Committee |
| Park & Recreation Board | Public Works Committee |
| Pauline Haass Public Library Board | Senior Citizen Advisory Committee |
| Board of Review | |



EXECUTIVE SERVICES

Explanation of Account: The Executive Services budget includes the salaries and operating costs of the Village's Administrator, Assistant Administrator, Attorney, and executive support staff. The department is responsible for efficiently carrying out the day-to-day operations of the Village. The department is also responsible for accomplishing the goals and objectives of the Village Board. Specific department responsibilities include:

- | | | |
|--------------------------------------|-------------------------------|-----------------------------|
| Oversight of all Village Operations | Strategic Planning | Fiscal Management |
| Human Resources | Public Information | Village Goal Implementation |
| Village Board and Committee Staffing | Preparation of Village Budget | Effective Governance |
| Economic Development | Legal Services | IT Management |

Budget Impact: This budget decreases by \$1,959 (-0.82%). Increases to legal fees of \$2,000 were offset by decreases to salaries after adjusting the salary allocation. Internet and land line phone costs were moved to the public buildings budget to account for all Civic Campus costs in one place.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$ 98,072	\$ 104,665	\$ 106,498	\$ 120,909
Contractual Services	\$ 102,415	\$ 115,993	\$ 117,193	\$ 107,000
Expenses	\$ 11,064	\$ 13,010	\$ 9,845	\$ 10,060
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 211,551	\$ 233,668	\$ 233,536	\$ 237,969
Department Resources				
General Fund	\$ 211,551	\$ 233,668	\$ 233,536	\$ 237,969
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 211,551	\$ 233,668	\$ 233,536	\$ 237,969

DEPARTMENT HIGHLIGHTS FOR 2016

- * Downtown Development on Track with over \$20 million in value already and another \$30 million in design
- * Civic Campus completed in the Fall of 2016 on budget and ahead of schedule
- * Phase 1 of the Village Park Master Plan in design
- * Main Street Construction on budget and schedule
- * Broad based tax base growth with three new top ten taxpayers
- * Debt restructuring resulting in savings for taxpayers and continued strength in financial position of the Village
- * Managing growth with staffing, contracts, and strategic planning for the future

DEPARTMENT GOALS

* The foremost goal of the department is the realization of Village Board goals including active committees, developing and implementing plans and working with the public.

MAJOR OBJECTIVES FOR 2017

- * Attraction of growth in the downtown area (retail focus)
- * Construction of Phase 1 of Village Park Master Plan with fundraising
- * Design of next CIP 2020-2027
- * Complete Main Street Phase 2

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Long-term fiscal scorecard	20%	30%	30%	30%	50%	60%	80%
Net new construction (in millions)	\$14.00	\$9.02	\$8.59	\$22.70	\$17.55	\$18.60	\$37.82
Percentage employee turnover	9%	14%	12%	14%	14%	11%	13%

VILLAGE OF SUSSEX
2017 BUDGET

Executive Services Budget

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
51410-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$67,758	\$71,953	\$80,315	\$51,461	\$72,105	\$77,451	\$77,451
	Administrator			\$39,542			\$35,493	\$35,493
	Asst Administrator/PW Director			\$28,022			\$29,207	\$29,207
	HR-Organization Wide Merit Pay Adj			\$12,751			\$12,751	\$12,751
120	Wages	\$9,290	\$9,353	\$12,310	\$7,863	\$11,767	\$13,517	\$13,517
	Administrative Assistants			\$12,310			\$13,517	\$13,517
130	Pension 13.6%	\$5,283	\$5,599	\$6,113	\$3,697	\$5,535	\$6,186	\$6,186
135	Employee Insurance	\$5,005	\$6,150	\$12,194	\$4,530	\$5,675	\$11,796	\$11,796
150	Payroll Taxes	\$5,850	\$6,370	\$7,086	\$4,331	\$6,416	\$6,959	\$6,959
220	Telephone	\$2,159	\$2,211	\$2,100	\$1,795	\$2,193	\$1,000	\$1,000
310	Office Supplies	\$354	\$402	\$400	\$565	\$670	\$400	\$400
	Postage meter costs	\$104	\$186	\$200			\$200	\$200
	General	\$250	\$216	\$200			\$200	\$200
390	Expenses	\$8,345	\$10,066	\$6,135	\$3,271	\$6,135	\$6,260	\$6,260
	Seminars and training	\$6,018	\$8,460	\$4,250			\$4,350	\$4,350
	Associations/Prof Org	\$1,318	\$899	\$1,285			\$1,310	\$1,310
	Mileage & miscellaneous	\$1,009	\$707	\$600			\$600	\$600
510	Insurance	\$2,365	\$2,542	\$3,275	\$2,261	\$3,040	\$3,400	\$3,400
	SUB-TOTAL	\$106,409	\$114,646	\$129,928	\$79,774	\$113,536	\$126,969	\$126,969
51410-000-180	Human Resources Exp.	\$4,886	\$5,240	\$6,000	\$3,184	\$5,000	\$5,000	\$5,000
	Awards/Sunshine Fund	\$389	\$886	\$650			\$650	\$650
	Recruitment	\$2,946	\$3,536	\$4,000			\$3,750	\$3,750
	Miscellaneous	\$1,551	\$818	\$1,350			\$600	\$600
	SUB-TOTAL	\$4,886	\$5,240	\$6,000	\$3,184	\$5,000	\$5,000	\$5,000
51300-000-210	Legal - Traffic	\$34,580	\$35,466	\$36,000	\$37,463	\$40,000	\$36,750	\$36,750
51300-000-211	Legal - Opinions	\$65,676	\$78,316	\$68,000	\$44,524	\$75,000	\$69,250	\$69,250
	SUB-TOTAL	\$100,256	\$113,782	\$104,000	\$81,987	\$115,000	\$106,000	\$106,000
	TOTAL	\$211,551	\$233,668	\$239,928	\$164,945	\$233,536	\$237,969	\$237,969



ADMINISTRATIVES SERVICES

Explanation of Account: The Administrative Services budget includes the salaries and operating costs of the Administrative Services Director, the Deputy Clerk, and three part-time administrative assistants. The department ensures that all administrative and statutory requirements are met in a timely fashion and that the day-to-day operations and affairs of the Village are managed responsibly and professionally. Specific department responsibilities include:

- | | | |
|--------------------------------------|--------------------------------------|---|
| Issue and Administer Licenses | Assessment Letters | Tax Calculation and Collection |
| Report Preparation/Statutory Filings | Committee Support | Utility Billing Collection |
| Administration of Elections | Answer Phones, Distribute Mail, etc. | Maintenance of Official Records & Central Files |

The Administrative Department is the first voice heard on the phone and the first person seen by all residents, contractors, etc.

Budget Impact: The budget for this department decreases \$48,518 (-27.70%). Wages and benefits show a decrease of about \$38,000 as the Administrative Services Director also oversees the Park and Recreation Department. Election wages decreased \$6,244 for the non-presidential election year. Internet and land line phone costs were moved to the public buildings department. Printing and publishing costs were reduced as we move to only publish statutorily required items.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$ 124,710	\$ 117,009	\$ 111,305	\$ 97,633
Contractual Services	\$ 5,956	\$ 5,885	\$ 7,424	\$ 2,900
Expenses	\$ 25,245	\$ 38,692	\$ 32,011	\$ 26,085
Capital Outlay	\$ 8,565	\$ 127	\$ -	\$ 4,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 164,476	\$ 161,713	\$ 150,740	\$ 130,618
Department Resources				
General Fund - Taxes	\$ 131,391	\$ 125,006	\$ 111,427	\$ 87,598
General Fund - Other Sources	\$33,085	\$36,707	\$39,313	\$43,020
Total	\$ 164,476	\$ 161,713	\$ 150,740	\$ 130,618

DEPARTMENT HIGHLIGHTS FOR 2016

- * Implemented change from Clerk-Treasurer to Administrative Services Director
- * Completed move to new Civic Campus

DEPARTMENT GOALS

- * Implement and improve efficiency of election process
- * Continue cross-training staff including teaching the new administrative assistants the scanning procedures
- * Innovate on customer service methods

MAJOR OBJECTIVES FOR 2017

- * Complete transition to the Civic Campus including merging Administration and Recreation into one office
- * Improve the look and feel of the current website
- * Continue record retention project, including digitization of documents
- * Complete cross-training of staff in the new building
- * Develop and implement a plan to allow for credit card transactions in the Administrative offices

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
# of Point of Sale transactions per FTE	3,589	3,610	3,880	4,105	4,798	4,781	4,329
# of election votes handled per FTE	1,959	953	4,718	726	1,658	451	3,500
# of compost passes sold	377	409	426	461	489	509	512

VILLAGE OF SUSSEX
2017 BUDGET

Administrative Services Budget

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
51420-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE	FINAL
							BUDGET	BUDGET
110	Salaries	\$32,322	\$36,214	\$77,110	\$44,098	\$56,075	\$47,674	\$47,674
	Clerk/Treasurer & Deputy Clerk			\$77,110			\$47,674	\$47,674
120	Wages	\$50,495	\$53,306	\$15,958	\$11,383	\$16,929	\$19,274	\$19,274
	Support Staff			\$15,958			\$19,274	\$19,274
130	Pension 13.6%	\$5,628	\$6,329	\$6,142	\$3,301	\$4,818	\$4,552	\$4,552
135	Employee Insurance	\$11,445	\$7,448	\$14,809	\$4,897	\$6,724	\$6,458	\$6,458
150	Payroll Taxes	\$6,187	\$7,000	\$7,120	\$4,090	\$5,585	\$5,122	\$5,122
155	Unemployment Compensation	\$4,264	\$0	\$0	\$0	\$0	\$0	\$0
220	Telephone	\$3,972	\$4,242	\$3,600	\$2,901	\$5,124	\$800	\$800
240	Equipment Maintenance	\$1,984	\$1,643	\$2,100	\$2,696	\$2,300	\$2,100	\$2,100
	Gen'l office equip & postage meter	\$1,984	\$1,643	\$2,100			\$2,100	\$2,100
310	Office Supplies	\$3,081	\$3,716	\$3,700	\$928	\$4,500	\$3,700	\$3,700
	Postage	\$1,138		\$1,200			\$1,200	\$1,200
	General	\$1,943	\$3,716	\$2,500			\$2,500	\$2,500
390	Expenses	\$1,719	\$1,969	\$2,925	\$2,292	\$2,925	\$3,760	\$3,760
	Seminars	\$1,076		\$2,075			\$2,910	\$2,910
	Associations/Prof Organizations	\$433	\$1,969	\$250			\$250	\$250
	Miscellaneous	\$210		\$600			\$600	\$600
510	Insurance	\$2,046	\$2,336	\$3,000	\$2,159	\$2,826	\$2,250	\$2,250
	SUB-TOTAL	\$123,143	\$124,203	\$136,464	\$78,745	\$107,806	\$95,690	\$95,690
51440-000-110	Election Salaries	\$14,130	\$6,656	\$20,734	\$10,877	\$20,734	\$14,490	\$14,490
	Elections			\$19,857			\$13,613	\$13,613
	Training			\$877			\$877	\$877
51440-000-130	Election Pension	\$115	\$27	\$33	\$119	\$200	\$33	\$33
51440-000-150	Election Payroll Taxes	\$124	\$29	\$30	\$136	\$240	\$30	\$30
51440-000-390	Election Expenses	\$3,979	\$1,969	\$3,500	\$3,934	\$5,000	\$3,500	\$3,500
	SUB-TOTAL	\$18,348	\$8,681	\$24,297	\$15,066	\$26,174	\$18,053	\$18,053
51490-000-326	Printing & Publishing	\$3,114	\$4,863	\$3,500	\$2,095	\$4,880	\$2,000	\$2,000
51490-000-327	Real Estate Expense	\$10,471	\$11,515	\$9,995	\$687	\$11,000	\$9,995	\$9,995
	Waukesha County Treasurer	\$5,875	\$5,902	\$5,800			\$5,800	\$5,800
	Printing	\$1,464	\$2,543	\$1,295			\$1,295	\$1,295
	Postage	\$2,692	\$2,630	\$2,400			\$2,400	\$2,400
	BDS Software-Point of Sale/Taxes	\$440	\$440	\$500			\$500	\$500
51490-000-390	Expenses	\$835	\$1,069	\$880	\$554	\$880	\$880	\$880
	Sales Tax	\$625	\$769	\$700			\$700	\$700
	Miscellaneous	\$210	\$300	\$180			\$180	\$180
51490-000-397	Licensing Costs	\$0	\$132	\$0	\$0	\$0	\$0	\$0
	SUB-TOTAL	\$14,420	\$17,579	\$14,375	\$3,336	\$16,760	\$12,875	\$12,875
51910-000-000	Uncollectible Taxes	\$0	\$11,123	\$0	\$0	\$0	\$0	\$0
	SUB-TOTAL	\$0	\$11,123	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$155,911	\$161,586	\$175,136	\$97,147	\$150,740	\$126,618	\$126,618

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

Explanation of Account: This department was established in 2013 as more emphasis is placed on technology and the need to safeguard records. In addition to employee time allocated to this department, the Village of Sussex has contracted with a professional firm to provide needed support.

Budget Impact: This budget increases \$6,535 (9.11%). Licensing increases about \$4,000 and consultant time increases \$2,900 for cost increases and additional maintenance contracts. Wages and benefits decrease slightly due to changes in the allocation percentages.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Personnel Services	\$ 16,010	\$ 26,867	\$ 30,163	\$ 31,701
Contractual Services	\$ 12,622	\$ 16,223	\$ 15,000	\$ 14,900
Expenses	\$ 14,912	\$ 21,188	\$ 27,774	\$ 31,671
Capital Outlay	\$ 35,376	\$ 13,056	\$ 57,245	\$ 36,533
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 78,920	\$ 77,334	\$ 130,182	\$ 114,805

Department Resources	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
General Fund	\$ 43,544	\$ 77,334	\$ 130,182	\$ 114,805
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 43,544	\$ 77,334	\$ 130,182	\$ 114,805

DEPARTMENT HIGHLIGHTS FOR 2016

- * Installation of new server at Public Safety Building
- * Installation of fiber optic cable to Public Safety Building and Civic Campus
- * Developed plan and installed new IT infrastructure at the Civic Campus

DEPARTMENT GOALS

- * Provide a single oversight department for all the Village's technology needs
- * Maintain a replacement schedule that provides employees with upgrades on a regular basis
- * Insure that all software and hardware are compatible

MAJOR OBJECTIVES FOR 2017

- * Provide additional online forms on the village website using Seamless.gov
- * Deploy new computers and software as part of the Village's ongoing technology rotation schedule
- * Increase the number of online services for residents and customers currently offered by the Village
- * Examine the Village's current online presence and develop new ways to engage community members through social media outlets

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Number of computers deployed			10	23	13	10	14
Number of Help Desk calls			196	217	200	200	150
Hours of outside consultant time			152.75	343.75	273.25	231.5	200



VILLAGE OF SUSSEX
2017 BUDGET

Information Technology Services Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
120	Wages	\$13,753	\$18,336	\$21,653	\$15,021	\$23,419	\$21,295	\$21,295
	Administrative Asst - IT			\$21,653			\$21,295	\$21,295
130	Pension 13.60%	\$945	\$1,278	\$1,429	\$1,035	\$1,546	\$1,448	\$1,448
135	Employee Insurance	\$280	\$5,945	\$7,493	\$4,985	\$3,407	\$7,329	\$7,329
150	Payroll Taxes	\$1,032	\$1,308	\$1,656	\$1,095	\$1,791	\$1,629	\$1,629
340	IT Services	\$12,622	\$16,223	\$12,000	\$9,735	\$15,000	\$14,900	\$14,900
	Maintenance Contract	\$12,622	\$16,223	\$12,000			\$14,900	\$14,900
390	Expenses:	\$25	\$293	\$375	\$0	\$375	\$375	\$375
	Professional Development	\$0	\$268	\$100			\$100	\$100
	Miscellaneous	\$25	\$25	\$275			\$275	\$275
397	Licensing:	\$7,039	\$12,467	\$18,406	\$12,348	\$18,638	\$22,445	\$22,445
	Antivirus Software	\$694	\$995	\$754			\$1,080	\$1,080
	Firewall Renewal	\$0	\$0	\$1,193			\$1,188	\$1,188
	GIS Web Hosting Fees	\$40	\$3,754	\$6,452			\$6,400	\$6,400
	E-mail Archiver	\$1,437	\$1,454	\$1,570			\$1,604	\$1,604
	Spam Filter	\$600	\$722	\$848			\$1,342	\$1,342
	Backup System Support	\$238	\$0	\$257			\$432	\$432
	SSL Certificate Renewal	\$41	\$42	\$43			\$43	\$43
	Electronic Filing System	\$1,263	\$1,263	\$1,382			\$1,357	\$1,357
	Fire Dept	\$0	\$1,286	\$1,480			\$1,413	\$1,413
	Social Media Backup Fee	\$60	\$60	\$38			\$37	\$37
	Maintenance Contract for Plotter	\$600	\$645	\$440			\$440	\$440
	VMWare Updates	\$0	\$34	\$41			\$41	\$41
	Autocad Civil 3D	\$0	\$579	\$615			\$611	\$611
	Adobe Creative Cloud	\$0	\$0	\$733			\$740	\$740
	Vault	\$0	\$94	\$100			\$108	\$108
	Terminal Server Security	\$0	\$0	\$0			\$31	\$31
	Card Access System	\$0	\$0	\$0			\$64	\$64
	Seamless.gov	\$0	\$0	\$0			\$3,054	\$3,054
	Additional Services	\$2,066	\$1,539	\$2,460			\$2,460	\$2,460
510	Insurance	\$398	\$502	\$725	\$567	\$761	\$851	\$851
51490-000-347	Community Info/Cable	\$7,450	\$7,926	\$8,000	\$4,971	\$8,000	\$8,000	\$8,000
	Courier	\$3,060	\$4,497	\$4,000			\$4,000	\$4,000
	Cable TV	\$1,976	\$2,000	\$2,000			\$2,000	\$2,000
	Website Hosting & Maintenance	\$1,150	\$1,200	\$1,500			\$1,500	\$1,500
	Other Items	\$1,264	\$229	\$500			\$500	\$500
	TOTAL	\$43,544	\$64,278	\$71,737	\$49,757	\$72,937	\$78,272	\$78,272

In addition to the costs included in the Information Technology and Communications Department, there are additional IT costs included in the following budgets:

Administration - Tax Collection Software Maintenance Agreement	\$ 500
Finance - Accounting Software Maintenance Agreements	\$ 850
Police Services - Citation Software Maintenance Agreement	\$ 1,530
Police Services - Department of Justice Monthly Access	\$ 600
Fire Department - Trunked Radio Costs	\$ 4,616
Development Services - Zoning and Land Use Maps	\$ 1,000
GIS Management	\$ 30,000
Recreation Administration - Registration Software Transaction Fees	\$ 6,000
Various Departments - Copier Lease and Maintenance	\$ 11,242
Water Utility - Share of General IT and Accounting Software Costs	\$ 7,575
Sewer Utility - Share of General IT and Accounting Software Costs	\$ 7,600
Stormwater Utility - Share of General IT and Accounting Software Costs	\$ 3,000
Total IT Costs Included in Other Sections of the Budget	\$ 74,513

FINANCIAL SERVICES

Explanation of Account: The Financial Services budget includes the salaries and operating costs of the Village's Finance Department, which is responsible for ensuring the smooth day-to-day operation of all financial functions and services. The Department is staffed by the Finance Director, Assistant to the Finance Director, and a part-time administrative assistant. The Department executes all duties and responsibilities to ensure that all financial requirements are met in a timely fashion and that the day-to-day operations and affairs of the Village are managed responsibly and professionally. Specific department responsibilities include:

- | | | |
|---------------------------------------|-----------------------------|---------------------|
| Budget Preparation and Administration | Insurance Administration | Audit Coordination |
| Accounting and Bookkeeping | Accounts Payable | Payroll Preparation |
| Grant Administration | Financial and Debt Planning | Financial Reporting |
| Collection and Investment of Funds | Ambulance Billing | |

Budget Impact: The budget decreases by \$322 (-0.16%) in 2017. Increases for contractual fees are offset by moving phone and internet costs to the public buildings division. There is also an overall decrease to wages and benefits of \$326 as a result of changes to employee insurance coverage.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$ 90,997	\$ 88,297	\$ 94,155	\$ 93,369
Contractual Services	\$ 71,085	\$ 73,179	\$ 78,361	\$ 77,300
Expenses	\$ 24,429	\$ 26,046	\$ 26,081	\$ 26,950
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 186,511	\$ 187,522	\$ 198,597	\$ 197,619
Department Resources				
General Fund	\$ 186,511	\$ 187,522	\$ 198,597	\$ 197,619
Other Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 186,511	\$ 187,522	\$ 198,597	\$ 197,619

DEPARTMENT HIGHLIGHTS FOR 2016

- * Completed the 2015 audit report including the new pension reporting standards
- * Added compost passes and permits to the website for on-line payment and purchasing
- * Worked with the financial consultants to complete four debt issues
- * Reviewed all banking relationships as a result of changing authorized signers in conjunction with the retirement of the Village Clerk

DEPARTMENT GOALS

- * Provide cost-effective and customer friendly service to maximize the efficiency of the Village's financial condition
- * Ensure that all financial requirements are met in a timely fashion
- * Prepare financial plans for the future of the Village
- * Ensure day-to-day prudent financial management

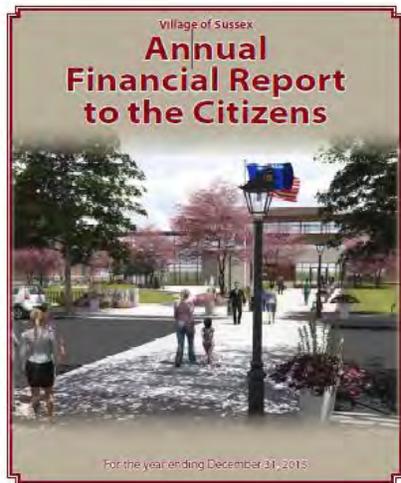
MAJOR OBJECTIVES FOR 2017

- * Work with our existing on-line payment provider to complete programming to allow for on-line tax payments
- * Provide additional on-line payment options for other licenses and permits
- * Analyze cash collection procedures at the Civic Campus to ensure adequate controls are in place with the new building layout and multiple collection sites

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Total checks written	3,562	3,478	3,901	3,760	3,890	3,696	3,619
Customer calls answered	448	443	498	506	463	437	516
Number of utility customers (year end)	3,345	3,363	3,390	3,425	3,476	3,520	3,540

Financial Services Budget

ACCT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
51510-000-								
110	Salaries	\$34,275	\$34,019	\$34,543	\$26,124	\$35,279	\$35,830	\$35,830
	Finance Director			\$34,543			\$35,830	\$35,830
120	Wages	\$29,218	\$29,369	\$31,808	\$22,291	\$33,035	\$32,072	\$32,072
	Assistant to Finance Director			\$19,851			\$20,443	\$20,443
	Support Staff			\$11,957			\$11,629	\$11,629
130	Pension 13.6%	\$4,353	\$4,397	\$4,379	\$3,142	\$4,509	\$4,617	\$4,617
135	Employee Insurance	\$18,420	\$15,631	\$18,020	\$11,632	\$16,106	\$15,655	\$15,655
150	Payroll Taxes	\$4,731	\$4,881	\$5,076	\$3,596	\$5,226	\$5,195	\$5,195
215	Accountant/Auditor	\$13,000	\$13,450	\$14,300	\$16,241	\$14,741	\$14,700	\$14,700
220	Telephone	\$1,160	\$1,306	\$1,350	\$883	\$1,320	\$0	\$0
290	Contractual Fees - Ambo Billing	\$12,425	\$13,923	\$13,000	\$10,035	\$13,700	\$14,000	\$14,000
310	Office Supplies	\$737	\$934	\$1,050	\$626	\$1,057	\$1,050	\$1,050
	Postage	\$235	\$424	\$350			\$450	\$450
	General	\$502	\$510	\$700			\$600	\$600
340	Data Processing	\$783	\$783	\$850	\$651	\$782	\$850	\$850
	Software Maintenance	\$783	\$783	\$850		\$782	\$850	\$850
390	Expenses	\$2,078	\$3,591	\$2,465	\$441	\$2,300	\$2,350	\$2,350
	Seminars	\$969	\$3,086	\$1,715			\$1,600	\$1,600
	Associations/Prof Organizations	\$488	\$389	\$450			\$450	\$450
	Miscellaneous	\$621	\$116	\$300			\$300	\$300
510	Insurance	\$1,581	\$1,647	\$2,250	\$1,543	\$2,078	\$2,350	\$2,350
	SUB-TOTAL	\$122,761	\$123,931	\$129,091	\$97,205	\$130,133	\$128,669	\$128,669
51530-000-218	Assessment Contract Fees	\$44,500	\$44,500	\$48,600	\$32,000	\$48,600	\$48,600	\$48,600
51530-000-390	Expenses	\$8,354	\$8,023	\$8,500	\$8,308	\$8,308	\$8,500	\$8,500
	SUB-TOTAL	\$52,854	\$52,523	\$57,100	\$40,308	\$56,908	\$57,100	\$57,100
51938-000-510	Insurance	\$10,896	\$11,068	\$11,750	\$8,652	\$11,556	\$11,850	\$11,850
	SUB-TOTAL	\$10,896	\$11,068	\$11,750	\$8,652	\$11,556	\$11,850	\$11,850
	TOTAL	\$186,511	\$187,522	\$197,941	\$146,165	\$198,597	\$197,619	\$197,619



MOODY'S
INVESTORS SERVICE

Rating Action: Moody's assigns Aa3 to Village of Sussex, WI's \$4.9M GO Bonds, Ser. 2016B

Global Credit Research - 26 Feb 2016

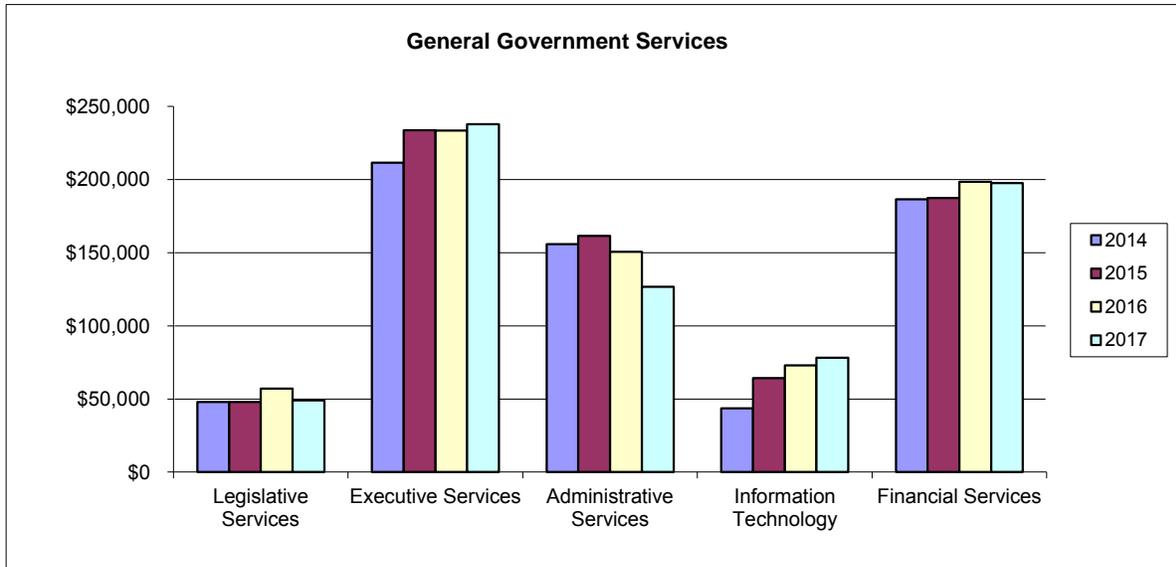
New York, February 26, 2016 – Issue: General Obligation Street Improvement Bonds, Series 2016B; Rating: Aa3; Sale Amount: \$4,850,000; Expected Sale Date: 3/8/2016; Rating Description: General Obligation

Summary Rating Rationale

Moody's Investors Service has assigned an Aa3 rating to the Village of Sussex, WI's \$4.85 million General Obligation (GO) Street Improvement Bonds, Series 2016B. Concurrently, Moody's has affirmed the Aa3 rating on the village's GO debt. Post-sale, the village will have \$32.4 million of GO unlimited tax debt.

TOTAL GENERAL GOVERNMENT SERVICES

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Legislative Services	\$47,903	\$48,000	\$48,952	\$31,575	\$57,080	\$49,003	\$49,003
Executive Services	\$211,551	\$233,668	\$239,928	\$164,945	\$233,536	\$237,969	\$237,969
Administrative Services	\$155,911	\$161,586	\$175,136	\$97,147	\$150,740	\$126,618	\$126,618
Information Technology Services	\$43,544	\$64,278	\$71,737	\$49,757	\$72,937	\$78,272	\$78,272
Financial Services	\$186,511	\$187,522	\$197,941	\$146,165	\$198,597	\$197,619	\$197,619
TOTAL	\$645,420	\$695,054	\$733,694	\$489,589	\$712,890	\$689,481	\$689,481



TRANSFERS TO OTHER FUNDS

Explanation of Account: The transfers category includes cash transfers from the General Fund to the Debt Service and other funds. Debt service costs exclude the library debt service.

Budget Impact: Due to an emphasis on maintaining the community infrastructure, the debt service costs continue to be a large portion of the budget. The 2017 levy budget increases \$130,184 (7.52%) for debt. Actual debt payments increase more than that but we will be utilizing funds that had been going toward depreciation. The Village goal is to, as efficiently as possible, perform maintenance to prevent major repairs in the future and thus avoid passing undue costs to future residents. In addition, the transfer budget includes \$8,000 to fund the costs of a local cemetery that the Village took over in 2015. The budget also includes money to be transferred to the Capital Projects Fund for the Civic Campus and the Village Park Master Plan.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	Debt Service - Tax Levy	\$1,586,222	\$1,608,628	\$1,731,393	\$1,731,393	\$1,731,393	\$1,861,577	\$1,861,577
	Debt Service - Replacement Funds	\$0	\$0	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
	Cemetery Fund	\$0	\$10,000	\$14,500	\$10,875	\$14,500	\$8,000	\$8,000
	Capital Projects Fund	\$0	\$515,984	\$839,786	\$839,786	\$839,786	\$536,000	\$536,000
	Reserve Funds	\$436,154	\$666,052	\$4,500	\$11,120	\$15,620	\$4,500	\$4,500
	TOTAL	\$2,022,376	\$3,343,729	\$2,651,116	\$2,654,111	\$2,662,236	\$2,471,014	\$2,471,014

PROTECTION OF PERSONS AND PROPERTY

Explanation of Service: This area represents the various services provided by the Village for the protection of persons and property. It includes Police Services, Fire Services, Emergency Government, Building Inspection Services and Economic Development/Zoning Enforcement. The Village utilizes contractual relationships and a paid-on-call Fire Department to maintain efficient service delivery in this area.



POLICE SERVICES

Explanation of Account: The Waukesha County Sheriff's Department provides the Village with 24 hour police protection under contract. The Sheriff's Department is responsible for protecting persons and property and for providing a safe working and living environment for our residents and visitors. This is accomplished through the immediate and fair enforcement of all State and local laws and ordinances. The Police Protection category includes contractual payments made to the Waukesha County Sheriff's Department for patrol, dispatch and transcribing purposes, and other expenses including staff time spent processing parking tickets and preparing court rosters as well as building costs associated with the regional substation.

Budget Impact: This budget increases \$60,750 (3.95%). Contractual fees increase \$57,524 to start funding for an additional shift. Wages and benefits increase \$5,068. Funds budgeted for Community Programs through the UW Extension were reduced by \$2,000 for 2017 and the whole program will be re-evaluated at year end.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$58,380	\$57,021	\$59,318	\$60,244
Contractual Services	\$1,419,886	\$1,427,355	\$1,460,141	\$1,520,323
Expenses	\$18,851	\$20,024	\$20,233	\$18,730
Capital Outlay	\$0	\$0	\$0	\$5,334
Transfers	\$0	\$0	\$0	\$0
Total	\$1,497,117	\$1,504,400	\$1,539,692	\$1,604,631
Department Resources				
General Fund - Property Taxes	\$1,245,686	\$1,310,142	\$1,329,442	\$1,407,531
General Fund - Fines & Forfeitures	\$251,131	\$194,033	\$210,000	\$196,800
General Fund - Alarm Fees	\$300	\$225	\$250	\$300
Total	\$1,497,117	\$1,504,400	\$1,539,692	\$1,604,631

VILLAGE OF SUSSEX
2017 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2016

- * Implemented several drug and alcohol prevention programs and campaigns such as Parents that Host, Responsible Alcohol Servers Training and the Educational Drug Summit. We partnered with the Drug Free Communities Coalition for these programs
- * Presented Active Assailant training and security surveys to numerous businesses and churches in the community
- * Appointed to the Lake Country Municipal Court Operations Committee
- * Updated the Emergency Management Government Plan

DEPARTMENT GOALS

* The Waukesha County Sheriff's Department will work with the Sussex community and its leaders to foster a relationship of mutual trust and respect. This partnership will strive toward enhancing our public safety service delivery to better address law enforcement initiatives, issues, and concerns brought forth by this cooperative effort. Through this strategy, the citizens of Sussex will enjoy the quality of life they deserve.

MAJOR OBJECTIVES FOR 2017

- * Activate the Emergency Operations Center for a mass weather related incident Table Top exercise
- * Provide Active Assailant type training and scenarios to Village Hall staff
- * Continue to partner with other disciplines within the County to creatively and progressively address the nationwide drug issue
- * Address traffic issues by utilizing targeted enforcement tactics in an effort to maintain road integrity
- * Provide police services consistent with the vision and values within our community based policing organization, placing an emphasis on service delivery through observable, measurable and specific performance objectives.

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Traffic Enforcement Citations	2,059	1,940	2,429	2,382	1,956	2,024	2,258
Non Citation Contacts (citizen assist calls)	5,437	3,706	4,445	4,368	4,780	5,190	5,400
Parking Citations	575	655	966	354	683	1,084	714

Police Services Budget

ACCT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
52100-000-								
120	Clerical Wages	\$37,305	\$38,695	\$41,028	\$29,502	\$41,550	\$43,501	\$43,501
	Administrative Assistants			\$41,028			\$43,501	\$43,501
125	Wages - Janitorial	\$5,169	\$3,587	\$3,153	\$2,474	\$3,619	\$4,680	\$4,680
130	Pension 13.60%	\$2,875	\$2,709	\$2,708	\$2,047	\$2,981	\$2,958	\$2,958
135	Employee Insurance	\$9,950	\$8,890	\$4,907	\$5,053	\$7,713	\$5,419	\$5,419
150	Payroll Taxes	\$3,081	\$3,140	\$3,380	\$2,453	\$3,455	\$3,686	\$3,686
220	Utilities -- telephone	\$2,905	\$3,458	\$3,480	\$2,461	\$3,467	\$3,480	\$3,480
222	Utilities -- heat	\$4,196	\$2,582	\$4,400	\$1,415	\$2,010	\$3,000	\$3,000
224	Utilities -- electric	\$11,745	\$12,070	\$11,865	\$8,530	\$12,585	\$12,600	\$12,600
226	Utilities -- water & sewer	\$4,573	\$5,400	\$5,000	\$3,079	\$5,940	\$6,000	\$6,000
242	Building Maintenance	\$5,522	\$3,841	\$5,420	\$3,007	\$5,420	\$5,000	\$5,000
	Floor mat service	\$1,399	\$540	\$720			\$540	\$540
	Cleaning supplies	\$1,408	\$642	\$2,200			\$1,900	\$1,900
	HVAC maintenance	\$1,261	\$937	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,454	\$1,722	\$1,500			\$1,560	\$1,560
290	Contractual Fees	\$1,390,945	\$1,400,004	\$1,432,719	\$1,186,393	\$1,430,719	\$1,450,243	\$1,490,243
	Wauk Cty - Police contract	\$1,353,650	\$1,361,735	\$1,392,219		\$1,392,219	\$1,410,743	\$1,450,743
	Wauk Cty - Transcription	\$20,552	\$21,495	\$23,000		\$22,000	\$22,000	\$22,000
	Wauk Cty - Overtime	\$14,252	\$12,549	\$15,000		\$13,000	\$15,000	\$15,000
	Wauk Cty - Prisoner housing	\$2,491	\$4,225	\$2,500		\$3,500	\$2,500	\$2,500
345	Supplies	\$649	(\$48)	\$0	\$0	\$0	\$0	\$0
	Uniforms (maintenance techs)	\$620	(\$48)	\$0			\$0	\$0
	Other	\$29	\$0	\$0			\$0	\$0
390	Expenses	\$10,199	\$11,960	\$11,787	\$4,468	\$11,787	\$9,830	\$9,830
	Supplies & miscellaneous	\$2,614	\$2,960	\$2,600			\$2,600	\$2,600
	Conferences/Mileage	\$9	\$0	\$100			\$100	\$100
	WI Dept of Justice - monthly access	\$600	\$600	\$600			\$600	\$600
	Citations/Court Software	\$1,700	\$1,442	\$1,487			\$1,530	\$1,530
	Community Policing Efforts	\$5,276	\$6,958	\$7,000			\$5,000	\$5,000
510	Insurance	\$8,003	\$8,112	\$8,700	\$6,912	\$8,446	\$8,900	\$8,900
	TOTAL	\$1,497,117	\$1,504,400	\$1,538,547	\$1,257,794	\$1,539,692	\$1,559,297	\$1,599,297

FIRE SERVICES

Explanation of Account: The Fire Protection category includes the operating costs of the Village of Sussex Fire Department. Fire protection and rescue services are provided by a full-time firefighter, a full-time fire inspector, part-time paramedics, and a volunteer, paid-on-call department, responsible for responding to emergency calls, conducting safety inspections, and community education on matters of fire protection. The Sussex Fire Department provides responsive fire protection service using modern suppression techniques which minimizes damage to property and saves lives. The hydrant rental is charged by the water utility for public fire protection.

Budget Impact: This budget increases \$184,711 (15.41%). Wages and benefits increase \$191,261 to budget for a full-time chief including benefits and to begin a program to pay the duty crews when they are on call. All other expenses were reduced a total of \$6,550 based on past history.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$460,394	\$485,195	\$498,781	\$739,551
Contractual Services	\$88,384	\$71,421	\$73,894	\$75,000
Expenses	\$57,074	\$50,473	\$64,352	\$67,050
Capital Outlay	\$51,210	\$267,752	\$21,815	\$25,327
Transfers	\$494,603	\$501,912	\$501,912	\$501,912
Total	\$1,151,665	\$1,376,753	\$1,160,754	\$1,408,840

Department Resources				
General Fund - Property Taxes	\$899,700	\$1,111,095	\$893,952	\$1,139,040
General Fund - Ambulance Fees	\$194,321	\$196,007	\$205,067	\$208,500
General Fund - Fire Insurance Dues	\$44,475	\$44,602	\$48,296	\$48,300
General Fund - Fire Inspection Fees	\$11,649	\$10,937	\$11,500	\$11,500
General Fund - Fire Charges for Services	\$1,262	\$2,482	\$1,700	\$1,500
General Fund - Fire Donations	\$258	\$11,630	\$239	\$0
Total	\$1,151,665	\$1,376,753	\$1,160,754	\$1,408,840

DEPARTMENT HIGHLIGHTS FOR 2016

- * Participate in numerous public service events including the Farmers Market, food drives, National Night Out and installation of smoke detectors
- * Continue with fire prevention efforts
- * Continued fire inspection services with regard to state mandated changes and updates

DEPARTMENT GOALS

- * Provide professional caliber emergency response services for the protection of life and property as provided for under Chapter Five of the Village Code
- * Use modern techniques to provide fire suppression, emergency medical services, hazardous materials incident response, and other types of emergency services

MAJOR OBJECTIVES FOR 2017

- * Transition to new full-time fire chief
- * Explore options to attract more staff from village residents
- * Continue to train personnel to ensure compliance with state and federal requirements
- * Continue fire prevention/education to our schools and senior citizens

VILLAGE OF SUSSEX
2017 BUDGET

PERFORMANCE INDICATORS (see note)	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Average response times							
Fire	10 min	7 min 55 sec	7 min 9 sec	7 min 1 sec	7 min 28 sec	7 min 11 sec	7 min 4 sec
EMS	7 min 41 sec	6 min 55 sec	5 min 59 sec	6 min 47 sec	7 min 35 sec	6 min 29 sec	7 min 7 sec
# of buildings inspected annually	967	1,090	1,001	1,168	1,168	1,168	1,166
Average EMS calls per month	41	37	41	45	47	62	64

Note: The average response time may fluctuate from year to year. The start time is when a call is received and the computer time stamps it as received. Some calls are received long before the fire department is notified. Examples of this could be a car accident that is called in as property damage only; when the police officer arrives, he may find a patient with a minor injury or a fuel spill that requires the fire department to be called. The original call that was received could have been twenty minutes prior to the fire department being called out. Delays also occur when responding to a mutual aid call. The start time is when the neighboring fire department is called, which is long before the Sussex Fire Department is called. Beginning in 2009, calls where the fire department is on standby, but never responds to the scene, are excluded.

Fire Services Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	Wages							
110	Chief	\$27,380	\$28,064	\$29,117	\$19,271	\$28,906	\$84,000	\$84,000
120	Full-Time/Daytime Coverage	\$104,554	\$120,186	\$148,711	\$81,855	\$126,000	\$147,868	\$147,868
121	Part-Time - paid on call	\$112,808	\$109,618	\$124,000	\$81,101	\$109,536	\$114,000	\$220,091
122	Training & School Wages	\$43,194	\$48,731	\$49,500	\$19,249	\$44,969	\$49,500	\$49,500
123	Inspector Wages	\$69,453	\$72,032	\$73,811	\$54,966	\$73,633	\$74,520	\$74,520
124	Vehicle Maint & Other PW Wages	\$3,910	\$5,428	\$7,989	\$3,839	\$5,000	\$8,673	\$8,673
126	Janitorial Wages	\$80	\$186	\$0	\$195	\$250	\$0	\$0
128	Clerical Wages	\$18,642	\$19,239	\$21,099	\$15,972	\$23,885	\$23,519	\$23,519
130	Pension 17.64%	\$22,355	\$23,238	\$25,985	\$17,362	\$23,545	\$41,580	\$41,580
131	Length of Service	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$3,000	\$3,000
135	Employee Insurance	\$21,943	\$21,250	\$24,871	\$17,456	\$25,118	\$46,161	\$46,161
150	Payroll Taxes	\$29,013	\$31,223	\$35,207	\$22,180	\$31,439	\$38,639	\$38,639
155	Unemployment Comp	\$1,062	\$0	\$2,000	\$0	\$500	\$2,000	\$2,000
220	Utilities -- telephone	\$3,177	\$3,914	\$3,500	\$2,957	\$4,000	\$4,200	\$4,200
222	Utilities -- heat	\$4,196	\$2,582	\$4,000	\$1,415	\$3,657	\$3,800	\$3,800
224	Utilities -- electric	\$11,504	\$10,990	\$11,500	\$8,031	\$11,000	\$9,500	\$9,500
226	Utilities -- village	\$4,573	\$5,400	\$5,000	\$3,079	\$5,939	\$6,500	\$6,500
239	Gasoline - regular & diesel	\$7,820	\$6,864	\$9,750	\$3,825	\$6,000	\$9,000	\$9,000
240	Equipment Maintenance	\$6,755	\$2,825	\$6,700	\$6,527	\$8,600	\$8,200	\$8,200
242	Building Maintenance	\$6,724	\$6,107	\$6,600	\$6,884	\$11,315	\$8,000	\$8,000
	HVAC contractor	\$2,487	\$1,154	\$3,000			\$3,000	\$3,000
	Other supplies and maintenance	\$4,237	\$4,953	\$3,600			\$5,000	\$5,000
244	Vehicle Maintenance	\$33,719	\$22,882	\$11,000	\$9,300	\$11,087	\$11,000	\$11,000
246	Radio Maintenance	\$1,794	\$1,037	\$4,500	\$2,570	\$3,000	\$3,000	\$3,000
250	Equip. Cert./Testing	\$4,072	\$4,606	\$4,500	\$1,502	\$4,500	\$5,000	\$5,000
260	Haz. Mat. Cont./Fees	\$4,050	\$4,050	\$4,100	\$4,296	\$4,296	\$4,300	\$4,300
294	Medical Exams	\$0	\$164	\$5,000	\$0	\$500	\$2,500	\$2,500
324	Schooling & Dues	\$10,775	\$7,940	\$13,000	\$4,402	\$10,000	\$11,000	\$11,000
342	Medical Supplies	\$16,270	\$11,993	\$18,000	\$11,450	\$17,000	\$18,000	\$18,000
344	Protective Clothing	\$2,712	\$1,634	\$4,000	\$690	\$2,500	\$3,300	\$3,300
345	Supplies	\$1,807	\$2,864	\$4,700	\$1,592	\$3,500	\$4,000	\$4,000
346	Equipment Rental	\$0	\$0	\$250	\$0	\$0	\$250	\$250
350	Good & Welfare	\$588	\$411	\$1,000	\$687	\$750	\$1,000	\$1,000

VILLAGE OF SUSSEX
2017 BUDGET

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
52200-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
390	Expenses	\$4,811	\$4,049	\$8,000	\$5,619	\$8,053	\$6,000	\$6,000
	Dues/memberships	\$655	\$621	\$600			\$600	\$600
	Seminars and training	\$393	\$0	\$1,100			\$1,100	\$1,100
	Mileage	\$2,147	\$1,733	\$2,400			\$2,400	\$2,400
	Consolidation study	\$0	\$0	\$2,000			\$0	\$0
	Miscellaneous	\$1,616	\$1,695	\$1,900			\$1,900	\$1,900
392	Fire Prevention	\$1,667	\$2,445	\$2,500	\$801	\$2,500	\$2,500	\$2,500
510	Insurance	\$18,444	\$19,137	\$21,000	\$15,546	\$20,049	\$21,000	\$21,000
590	Hydrant Use	\$494,603	\$501,912	\$501,912	\$376,434	\$501,912	\$501,912	\$501,912
	TOTAL	\$1,100,455	\$1,109,001	\$1,198,802	\$801,053	\$1,138,939	\$1,277,422	\$1,383,513

EMERGENCY GOVERNMENT SERVICES

Explanation of Account: This account handles emergency government services.

Budget Impact: The budget decreases \$550 in equipment maintenance. The plan is to keep a stable amount in the budget each year.

DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$ 170	\$ -	\$ -	\$ -
Contractual Services	\$ 1,635	\$ 4,567	\$ 2,494	\$ 3,025
Expenses	\$ 295	\$ 44	\$ 350	\$ 400
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,100	\$ 4,611	\$ 2,844	\$ 3,425
Department Resources				
General Fund	\$ 2,100	\$ 4,611	\$ 2,844	\$ 3,425
Other Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,100	\$ 4,611	\$ 2,844	\$ 3,425

Emergency Government Budget

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
52900-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
001	Expenses	\$1,261	\$1,073	\$1,425	\$1,191	\$1,469	\$1,425	\$1,425
	Utilities--Electrical	\$966	\$1,029	\$875		\$1,119	\$1,025	\$1,025
	Conference registration & expenses	\$270	\$0	\$300		\$250	\$300	\$300
	Other expenses	\$25	\$44	\$250		\$100	\$100	\$100
120	Wages	\$149	\$0	\$0	\$0	\$0	\$0	\$0
130	Pension	\$10	\$0	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$11	\$0	\$0	\$0	\$0	\$0	\$0
240	Equipment Maintenance	\$669	\$3,538	\$2,550	\$1,375	\$1,375	\$2,000	\$2,000
	TOTAL	\$2,100	\$4,611	\$3,975	\$2,566	\$2,844	\$3,425	\$3,425

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

Explanation of Account: The Village's Building Planning and Development Services Department is responsible for issuing permits, conducting inspections, enforcing the zoning code, providing staff support to the Plan Commission, and being a resource for residents regarding construction and remodeling. The Department provides professional and cost-effective services ensuring that Village homes and businesses are constructed correctly and with quality materials in order to preserve public safety and neighborhood property values.

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$ 62,660	\$ 63,674	\$ 88,132	\$ 108,414
Contractual Services	\$ 82,092	\$ 85,813	\$ 84,119	\$ 84,219
Expenses	\$ 5,750	\$ 5,798	\$ 7,780	\$ 9,836
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 150,502	\$ 155,285	\$ 180,031	\$ 202,469

Department Resources				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
General Fund - Property Taxes	\$ -	\$ -	\$ -	\$ 19,519
General Fund - Permit Revenues	\$ 202,663	\$ 335,675	\$ 217,175	\$ 182,950
Total	\$ 202,663	\$ 335,675	\$ 217,175	\$ 202,469

DEPARTMENT HIGHLIGHTS FOR 2016

- * Occupancy permits were granted for the Meijers main store and gas station as well as Sharp Packaging
- * On track for 40 new home starts for the year
- * Construction began for the Tools, Inc. addition and the Sussex IM new building as well as several new subdivisions
- * Continue providing excellent customer service

DEPARTMENT GOALS

- * Provide the Village of Sussex with inspection services which review projects for substantial conformity to all State, Federal, and local codes and ordinances, in a timely, efficient and professional manner
- * Promote the Village of Sussex as a location for businesses to become established
- * Enforce the Village's ordinances/code to ensure standards are adhered to

MAJOR OBJECTIVES FOR 2017

- * Organize the department in the new Civic Campus to make sure it is operating efficiently
- * Review options for updating permit tracking software

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
# of permits handled per FTE	603	482	531	839	880	739	831
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	\$ 196.19	\$ 216.98	\$ 137.21	\$ 135.07	\$ 100.99	\$ 118.60	\$ 115.96



BUILDING INSPECTION DIVISION

Budget Impact: This budget increases \$1,930 (1.46%). The largest increase is for the contracted inspectors at \$1,899. Other expense increases are offset by moving \$1,800 for phone and internet to the public buildings department.

Building Inspection Division Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
110	Salaries	\$14,538	\$9,169	\$10,871	\$7,012	\$9,467	\$9,798	\$9,798
	Asst to the Development Director			\$10,871			\$9,798	\$9,798
120	Wages	\$14,452	\$16,333	\$24,238	\$16,814	\$24,955	\$24,483	\$24,483
	Administrative Assistants			\$24,238			\$24,483	\$24,483
130	Pension 13.60%	\$1,581	\$1,794	\$2,317	\$1,594	\$2,272	\$2,331	\$2,331
135	Employee Insurance	\$119	\$30	\$7,414	\$59	\$83	\$8,723	\$8,723
150	Payroll Taxes	\$2,204	\$2,018	\$2,686	\$1,841	\$2,633	\$2,622	\$2,622
220	Utilities -- Telephone	\$1,688	\$1,730	\$1,800	\$1,193	\$1,800	\$0	\$0
290	Contractual Fees	\$76,880	\$78,369	\$78,370	\$59,377	\$78,369	\$80,269	\$80,269
	Measures and Weights	\$2,400	\$2,400	\$2,400			\$2,400	\$2,400
	Contracted inspectors	\$74,480	\$75,969	\$75,970			\$77,869	\$77,869
390	Expenses	\$3,240	\$3,719	\$3,556	\$3,472	\$4,368	\$4,906	\$4,906
	State Permits	\$756	\$496	\$756			\$1,506	\$1,506
	Printing	\$429	\$654	\$0			\$600	\$600
	Professional growth	\$0	\$70	\$200			\$200	\$200
	General supplies, postage & mileage	\$1,395	\$1,710	\$2,000			\$2,000	\$2,000
	Allocation of general maintenance	\$380	\$469	\$600			\$600	\$600
	Permitting software	\$280	\$320	\$0			\$0	\$0
510	Insurance	\$827	\$814	\$1,350	\$959	\$1,286	\$1,400	\$1,400
	TOTAL	\$115,529	\$113,976	\$132,602	\$92,321	\$125,233	\$134,532	\$134,532

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

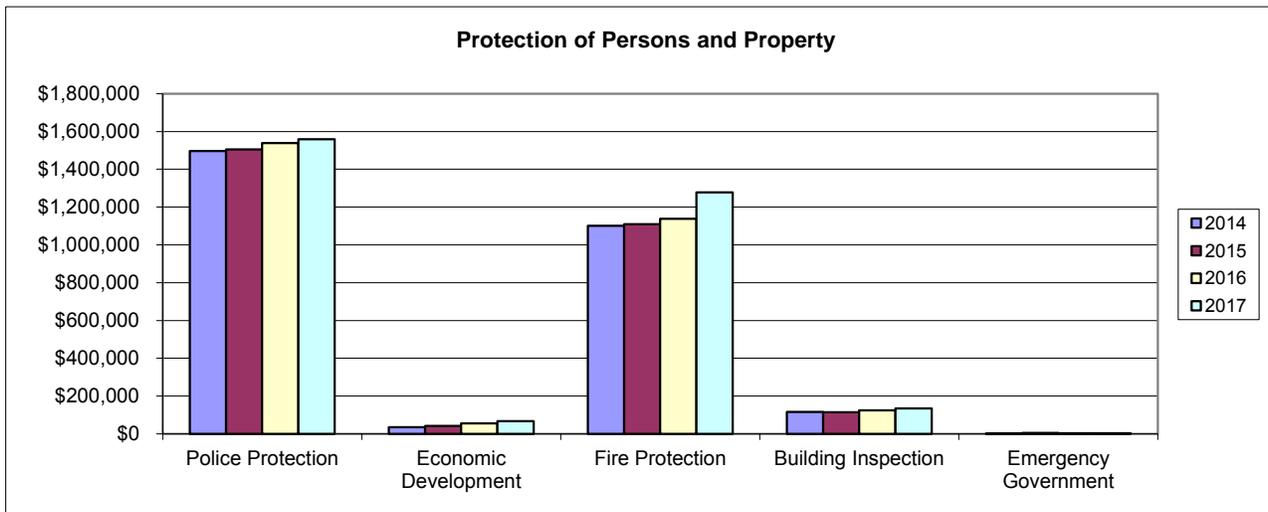
Budget Impact: This budget decreases \$1,968 (-2.82%). Wage increases are offset by a decrease in employee insurance to reflect insurance cost changes. Total wages and benefits decrease \$1,148. Expenses were decreased \$950 to be in line with past history. General insurance increases \$130 due to rising costs.

Planning, Development and Zoning Enforcement Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
110	Salaries	\$25,736	\$27,605	\$38,263	\$25,295	\$35,322	\$40,000	\$40,000
	Village Administrator			\$5,649			\$11,831	\$11,831
	Asst to the Development Director			\$32,614			\$28,169	\$28,169
120	Wages	\$0	\$2,218	\$6,925	\$4,795	\$7,256	\$6,995	\$6,995
	Support Staff			\$6,925			\$6,995	\$6,995
130	Pension 13.60%	\$1,917	\$2,107	\$2,982	\$1,906	\$2,810	\$3,196	\$3,196
135	Employee Insurance	\$18	\$30	\$9,978	\$54	\$77	\$6,671	\$6,671
150	Payroll Taxes	\$2,095	\$2,370	\$3,457	\$2,212	\$3,257	\$3,595	\$3,595
216	Engineering	\$1,051	\$3,029	\$1,500	\$601	\$1,500	\$1,500	\$1,500
290	Contractual Expenses	\$2,473	\$2,685	\$2,450	\$1,995	\$2,450	\$2,450	\$2,450
	Weed Enforcement	\$1,684	\$1,980	\$1,450			\$1,450	\$1,450
	Zoning & Land Use Maps	\$789	\$705	\$1,000			\$1,000	\$1,000
390	Expenses:	\$1,061	\$525	\$2,950	\$203	\$750	\$2,000	\$1,400
	Training	\$1,036	\$20	\$2,000			\$1,050	\$1,050
	Miscellaneous/Mileage	\$25	\$180	\$350			\$350	\$350
	Memberships	\$0	\$325	\$600			\$600	\$600
510	Insurance	\$622	\$740	\$1,400	\$1,021	\$1,376	\$1,530	\$1,530
	TOTAL	\$34,973	\$41,309	\$69,905	\$38,082	\$54,798	\$67,937	\$67,937

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Police Protection	\$1,497,117	\$1,504,400	\$1,538,547	\$1,257,794	\$1,539,692	\$1,559,297	\$1,599,297
Fire Protection	\$1,100,455	\$1,109,001	\$1,198,802	\$801,053	\$1,138,939	\$1,277,422	\$1,383,513
Emergency Government	\$2,100	\$4,611	\$3,975	\$2,566	\$2,844	\$3,425	\$3,425
Building Inspection	\$115,529	\$113,976	\$132,602	\$92,321	\$125,233	\$134,532	\$134,532
Economic Development & Zoning	\$34,973	\$41,309	\$69,905	\$38,082	\$54,798	\$67,937	\$67,937
TOTAL	\$2,750,174	\$2,773,297	\$2,943,831	\$2,191,816	\$2,861,506	\$3,042,613	\$3,188,704



2016 National Night Out

Health and Sanitation

Explanation of Service: The Village of Sussex provides some health and human services including garbage and recycling pick-up, and animal and pest control. The Village of Sussex contracts for almost all health and human services.

HEALTH AND HUMAN SERVICES SERVICE BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Service Expenditures				
Personnel Services	\$ 21,714	\$ 24,418	\$ 23,345	\$24,815
Contractual Services	\$ 500,153	\$ 511,385	\$ 392,440	\$397,188
Expenses	\$ 4,052	\$ 4,053	\$ 4,529	\$3,450
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 525,919	\$ 539,856	\$ 420,314	\$ 425,453

Service Resources				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
General Fund - Property Taxes & Other	\$ 72,082	\$ 69,688	\$ 66,091	\$ 52,277
General Fund - Grants	\$ 30,328	\$ 30,324	\$ 28,698	\$ 28,698
General Fund - Charges for Services	\$ 423,509	\$ 439,844	\$ 325,525	\$ 334,660
Total	\$ 525,919	\$ 539,856	\$ 420,314	\$ 415,635

SERVICE HIGHLIGHTS FOR 2016

* Converted to automatic pickup with carts

SERVICE GOALS

* Provide high quality and environmentally sound refuse collection and recycling services in a cost-effective manner

MAJOR OBJECTIVES FOR 2017

* Find ways to increase recycling revenue

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Recycling tonnage per population	0.0872	0.0904	0.0926	0.1023	0.0831	0.0862	0.0884
Garbage removal cost per resident	\$ 30.34	\$ 31.59	\$ 32.35	\$ 33.41	\$ 34.52	\$ 35.47	\$ 24.44

SANITATION

Explanation of Account: The Sanitation category represents fees paid to a contracted sanitation company for the collection, transportation, and disposal of refuse and other waste materials from all single and two-family homes in the Village. The account is self-balancing as owners of homes that are serviced under the contract are assessed the pick-up and disposal costs on their tax bills.

Budget Impact: The increase of \$7,515 (2.85%) is for the contracted increase in collection costs as well as additional residential units. All costs are passed through to the users.

Sanitation Budget

ACCT #	ACCOUNT	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
53620-000-	DESCRIPTION							
290	Contractual Fees	\$368,300	\$381,054	\$263,925	\$197,867	\$263,908	\$271,440	\$271,440
	TOTAL	\$368,300	\$381,054	\$263,925	\$197,867	\$263,908	\$271,440	\$271,440

RECYCLING

Explanation of Account: The Village provides full-service curbside recycling service to its single and two-family residences through private contract. The program, which is mandated by Wisconsin Act 335, is administered by the Village staff and is partially funded through a grant from the DNR. Recycling expenses include contractual fees paid for operation of the recycling program, participation in the Town of Lisbon compost site, and the yard waste disposal drop-off site. The category also includes salaries for brush pickup and other expenses, such as public education and supplies.

Budget Impact: This budget decreases \$7,916 (-5.07%). Costs for yard waste paid to the contractor have been eliminated as the Village plans to open a compost site. In addition, wages and benefits show a small increase of \$1,216.

Recycling Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
110	Salaries	\$11,795	\$12,161	\$12,667	\$9,218	\$12,444	\$13,009	\$13,009
	Assistant Public Works Director			\$3,368			\$3,478	\$3,478
	Foremen			\$9,299			\$9,531	\$9,531
120	Wages	\$7,201	\$9,118	\$7,989	\$828	\$7,989	\$8,673	\$8,673
	Public Works Employees			\$7,989			\$8,673	\$8,673
130	Pension 13.60%	\$1,307	\$1,492	\$1,363	\$640	\$1,349	\$1,474	\$1,474
150	Payroll Taxes	\$1,411	\$1,647	\$1,580	\$729	\$1,563	\$1,659	\$1,659
290	Contractual Fees	\$128,223	\$126,701	\$130,250	\$94,384	\$124,902	\$111,300	\$122,118
	Contract recycling hauler	\$114,330	\$118,188	\$113,650		\$113,891	\$95,700	\$95,700
	Dumpster cost	\$5,586	\$5,801	\$8,000		\$6,000	\$7,000	\$7,000
	Other contractual costs	\$2,958	\$1,214	\$3,100		\$1,000	\$3,100	\$19,418
	Town of Lisbon compost workers	\$5,349	\$1,498	\$5,500		\$4,011	\$5,500	\$0
310	Office Supplies	\$239	\$247	\$250	\$330	\$330	\$250	\$250
326	Printing and Advertising	\$373	\$472	\$400	\$415	\$415	\$400	\$400
345	Operating Supplies	\$385	\$116	\$400	\$384	\$384	\$400	\$400
390	Expenses	\$1,010	\$1,030	\$1,200	\$1,048	\$1,200	\$1,200	\$200
	Compost Site Rental	\$1,000	\$1,000	\$1,000			\$1,000	\$0
	Other costs	\$10	\$30	\$200			\$200	\$200
	TOTAL	\$151,944	\$152,984	\$156,099	\$107,976	\$150,576	\$138,365	\$148,183



ANIMAL AND PEST CONTROL

Explanation of Account: The Animal and Pest Control Account represents the fees paid to the County for dog licenses and also includes the payment made by the Village under the Humane Animal Welfare Society (HAWS) agreement for the animal control services.

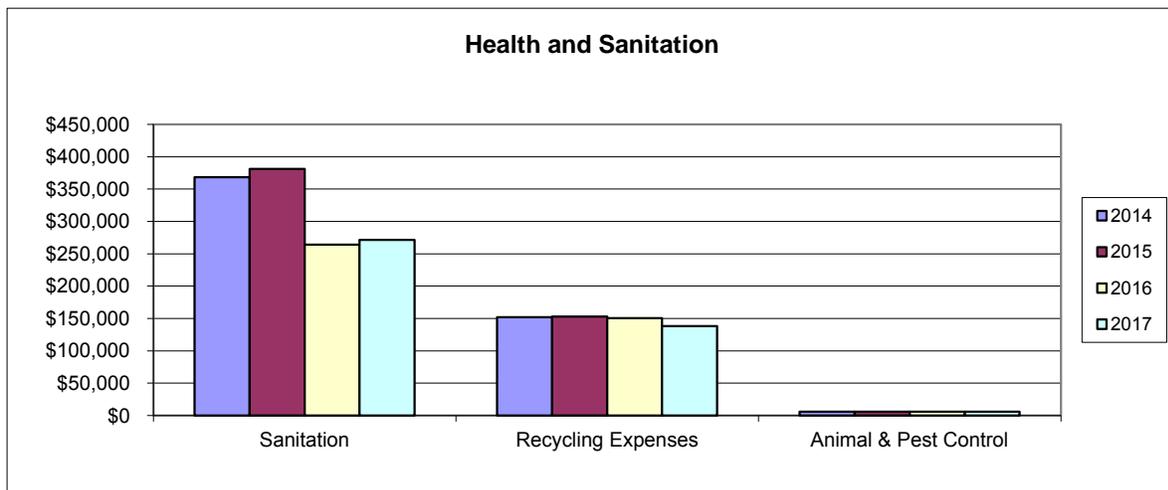
Budget Impact: The 2017 budget maintains the same level of service as 2016 for the HAWS contract. Licensing costs also remain the same.

Animal and Pest Control Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
290	Contractual Fees	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$2,045	\$2,188	\$2,200	\$0	\$2,200	\$2,200	\$2,200
	TOTAL	\$5,675	\$5,818	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830

TOTAL HEALTH AND SANITATION

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 To 9/30	2017 To 9/30	2017 To 9/30
Sanitation	\$368,300	\$381,054	\$263,925	\$197,867	\$263,908	\$271,440	\$271,440
Recycling Expenses	\$151,944	\$152,984	\$156,099	\$107,976	\$150,576	\$138,365	\$148,183
Animal & Pest Control	\$5,675	\$5,818	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830
TOTAL	\$525,919	\$539,856	\$425,854	\$309,473	\$420,314	\$415,635	\$425,453



PUBLIC WORKS SERVICES

Explanation of Service: The Public Works Department provides many services to the community by providing street, water, sewer and stormwater and engineering services. Day to day operations of the department are managed by the Assistant Director of Public Works. The Public Works Department works closely together to ensure efficiency of service delivery, but for financial and record keeping reasons, many of the budgets are outside of the General Fund. These include:

- Water Utility** See the Water Utility Budget

- Sewer Utility** See the Sewer Utility Budget

- Stormwater Utility** See the Stormwater Utility Budget

Please see the respective budgets for more detailed information on these services.



OPERATIONS DIVISION

Explanation of Account: The Streets budget includes all costs associated with maintaining the Village's streets. The Public Works Department provides responsive and cost-effective maintenance of all transportation related public infrastructure and responds to citizen complaints and concerns in a courteous, professional, and timely manner. Major street repairs and reconstruction are funded by borrowing and completed with contracted services through the Capital Projects Fund. Specific responsibilities of this budget area are as follows:

- * Storm Sewer Maintenance (Stormwater)
- * Snow Plowing
- * Street Sweeping (Stormwater)
- * Street Sign Maintenance
- * Tree, Leaves, and Brush Control (Recycling)
- * Vehicle Maintenance
- * Minor Road Repairs
- * Sidewalk Maintenance

Budget Impact: This budget increases \$16,634 (2.41%). Increases in wages and benefits are \$8,971 due to anticipated wage increases and the associated benefits as well as additional hours for overtime related to snow removal in the downtown area. \$5,000 was added to the budget for salt and \$4,825 was added for street lighting. Both these items are seeing increases as a result of growth in the Village. There are other minor increases and decreases based on the history in the accounts.

STREET BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personal Services	\$ 244,927	\$ 215,035	\$249,000	\$301,089
Contractual Services	\$ 295,644	\$ 261,076	\$249,864	\$ 273,577
Expenses	\$ 120,510	\$ 103,380	\$164,312	\$ 130,900
Capital Outlay	\$ 100,697	\$ 238,670	\$ 5,983	\$ 160,000
Total	\$ 761,778	\$ 818,161	\$ 669,159	\$ 865,566
Department Resources				
General Fund	\$ 761,778	\$ 818,161	\$ 669,159	\$ 865,566
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 761,778	\$ 818,161	\$ 669,159	\$ 865,566

SERVICE HIGHLIGHTS FOR 2016

- * Installed Weyer Park playground
- * Prepared the site, completed the landscaping and poured sidewalk for the Grogan Park playground
- * Successfully maintained safe roads and sidewalks during the winter season

SERVICE GOALS

- * Provide responsive and cost-effective maintenance services for all Village streets and buildings and respond to citizen complaints and concerns in a courteous and professional manner
- * Continually improve the efficiency of operations through training, and selective contracting out of services
- * Coordinate and streamline planning and work on projects with other departments

MAJOR OBJECTIVES FOR 2017

- * Continue to provide excellent snow removal services
- * Implement the downtown corridor snow removal process
- * Introduce a seventh snow plow route

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Average grade of street (10=high, 1=low)	7.7	7.6	7.6	7.6	7.0	7.0	7.0
Average time for snow removal (hours)	6.0	6.0	8.0	8.0	7.5	7.0	8.0
Miles of sidewalk maintained	10.0	10.0	10.0	10.0	10.0	10.0	10.1

VILLAGE OF SUSSEX
2017 BUDGET

Streets Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
53311-000	Salaries	\$62,417	\$44,265	\$42,516	\$31,255	\$42,198	\$40,404	\$40,404
110	Asst Administrator/PW Director			\$9,341			\$9,736	\$9,736
	Assistant Public Works Director			\$9,262			\$9,563	\$9,563
	Foremen			\$23,913			\$21,105	\$21,105
120	Wages	\$124,817	\$116,519	\$146,833	\$79,788	\$125,000	\$153,419	\$150,690
	Public Works Employees			\$146,833			\$150,690	\$150,690
	Part-time Employees			\$0			\$2,729	\$2,729
126	Seasonal Employees	\$4,230	\$3,234	\$11,222	\$8,830	\$11,222	\$11,219	\$11,219
128	Wages - Clerical	\$0	\$0	\$6,925	\$4,785	\$6,800	\$6,995	\$6,995
130	Pension 13.60%	\$13,531	\$10,461	\$12,954	\$7,849	\$12,203	\$13,470	\$13,470
135	Employee Insurance	\$24,300	\$28,212	\$55,795	\$26,029	\$36,974	\$59,361	\$59,361
150	Payroll Taxes	\$15,632	\$12,344	\$15,873	\$9,860	\$14,603	\$16,221	\$16,221
220	Utilities -- telephone	\$1,280	\$1,535	\$1,700	\$1,028	\$1,560	\$1,600	\$1,600
222	Utilities -- heat	\$13,796	\$4,087	\$6,375	\$2,508	\$4,468	\$6,000	\$6,000
224	Utilities -- electric	\$18,988	\$8,755	\$10,404	\$2,799	\$6,930	\$8,000	\$8,000
226	Utilities -- village	\$2,170	\$2,641	\$2,210	\$645	\$2,506	\$1,377	\$1,377
230	Street Maint Materials	\$3,544	\$5,278	\$6,000	\$1,489	\$3,000	\$6,000	\$6,000
	Asphalt/Slurry/Gravel/Stone	\$2,514	\$1,449	\$4,000			\$4,000	\$4,000
	Topsoil/Seed	\$157	\$702	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$873	\$3,127	\$1,000			\$1,000	\$1,000
239	Gas - Regular & Diesel	\$26,138	\$15,307	\$25,600	\$8,249	\$13,000	\$25,100	\$25,100
240	Equipment Maint.	\$18,682	\$16,088	\$15,000	\$12,217	\$20,000	\$15,000	\$15,000
	Plow Blades/Bolts/Misc Parts	\$3,200	\$4,576	\$7,500			\$7,500	\$7,500
	Outside Service	\$15,148	\$10,938	\$2,500			\$2,500	\$2,500
	Flail Mower Knives	\$0	\$222	\$250			\$250	\$250
	Allocation of general maintenance	\$334	\$352	\$650			\$650	\$650
	Radio Maintenance	\$0	\$0	\$500			\$500	\$500
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
	Miscellaneous	\$0	\$0	\$2,500			\$2,500	\$2,500
242	Building Maintenance	\$4,110	\$8,209	\$6,000	\$7,505	\$8,000	\$6,000	\$6,000
	Heating Contractor - Maint & Repairs	\$895	\$2,075	\$1,850			\$1,850	\$1,850
	Lumber/Hardware/Paint/Other	\$1,310	\$1,440	\$650			\$650	\$650
	Fire Suppression & Alarm Maint.	\$743	\$946	\$500			\$500	\$500
	Other Repairs	\$1,162	\$3,748	\$3,000			\$3,000	\$3,000
244	Vehicle Maintenance	\$40,355	\$34,512	\$28,500	\$11,616	\$21,000	\$28,500	\$28,500
	Truck Tires	\$660	\$7,112	\$2,000			\$2,000	\$2,000
	Oil/Grease/Miscellaneous Parts	\$5,581	\$3,526	\$8,000			\$8,000	\$8,000
	Outside Services	\$34,114	\$23,874	\$18,500			\$18,500	\$18,500
290	Contractual Expenses	\$16,500	\$20,000	\$22,000	\$22,000	\$22,000	\$23,500	\$23,500
	Other Services	\$0	\$0	\$500			\$500	\$500
	Crack Filling	\$16,500	\$20,000	\$21,500			\$23,000	\$23,000
345	Supplies	\$4,827	\$7,450	\$6,000	\$6,729	\$10,000	\$6,000	\$6,000
	Bolts/Hardware/Lumber/Parts	\$717	\$2,907	\$2,250			\$2,250	\$2,250
	Uniforms	\$3,017	\$3,329	\$2,500			\$2,500	\$2,500
	Cleaning Supplies	\$0	\$0	\$250			\$250	\$250
	Office Supplies & Postage	\$1,093	\$1,214	\$1,000			\$1,000	\$1,000
346	Equipment Rental	\$990	\$585	\$1,500	\$490	\$1,000	\$1,000	\$1,000
	Welding Tanks	\$490	\$585	\$100			\$100	\$100
	Dozer/Grader	\$0	\$0	\$500			\$350	\$350
	Roller	\$0	\$0	\$500			\$350	\$350
	Other Rentals	\$500	\$0	\$400			\$200	\$200

VILLAGE OF SUSSEX
2017 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
348	Tools	\$564	\$2,262	\$1,000	\$412	\$1,000	\$1,000	\$1,000
	Replacement Tools	\$564	\$2,262	\$1,000			\$1,000	\$1,000
370	Street Signs	\$1,739	\$1,934	\$1,900	\$849	\$2,000	\$1,900	\$1,900
376	Salt & Sand	\$93,351	\$68,531	\$89,500	\$101,312	\$125,000	\$94,500	\$94,500
390	Expenses	\$4,043	\$6,458	\$6,950	\$4,088	\$6,950	\$6,950	\$6,950
	Mileage	\$139	\$3	\$1,000			\$1,000	\$1,000
	CDL Drug Test & Hearing Test	\$515	\$142	\$500			\$500	\$500
	Association Dues/Publications	\$142	\$107	\$400			\$400	\$400
	Miscellaneous Expenses	\$169	\$129	\$400			\$400	\$400
	Permits	\$0	\$0	\$150			\$150	\$150
	Training/Seminars/Travel/HR	\$2,681	\$4,049	\$3,500			\$3,500	\$3,500
	Safety Supplies	\$397	\$2,028	\$1,000			\$1,000	\$1,000
510	Insurance	\$14,996	\$16,160	\$18,500	\$14,358	\$18,362	\$19,550	\$19,550
	Street Lighting	\$150,081	\$144,664	\$147,675	\$92,070	\$147,400	\$152,500	\$152,500
53420-000-224	General street lights	\$150,054	\$144,297	\$147,175	\$92,070	\$147,400	\$152,000	\$152,000
53420-000-240	Street Lighting - Maint of Equipment	\$27	\$367	\$500	\$0	\$0	\$500	\$500
	TOTAL	\$661,081	\$579,491	\$688,932	\$458,760	\$663,176	\$705,566	\$705,566

Engineering Budget

The Engineering budget includes the operating expenditures related to the Village Engineer and the Assistant Village Engineer. The department is responsible for providing professional and timely information on matters involving evaluation and improvement of public infrastructure, and for assisting residents, business owners, and developers in solving engineering related problems and gathering information. Specific departmental responsibilities include:

- * Management of Local Infrastructure
- * Planning of Local Public Works Projects
- * Budget Preparation and Administration
- * Address Complaints and Concerns of Citizens
- * Development of Bid Specifications
- * Contract Administration
- * Inspection and Plan Review
- * Preparation of Reports

ENGINEERING BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Service Expenditures				
Personal Services	\$ 42,087	\$ 63,362	\$ 79,830	\$ 79,512
Contractual Services	\$ 55,415	\$ 118,462	\$ 11,292	\$ 66,800
Expenses	\$ 2,316	\$ 4,651	\$ 11,030	\$ 7,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 99,818	\$ 186,475	\$ 102,152	\$ 153,612
Service Resources				
General Fund - Taxes	\$ 46,646	\$ 39,606	\$ 74,152	\$ 83,112
General Fund - Developers, Grading Reviews, &	\$ 53,172	\$ 146,869	\$ 28,000	\$ 70,500
Total	\$ 99,818	\$ 186,475	\$ 102,152	\$ 153,612

SERVICE HIGHLIGHTS FOR 2016

- * Construction of Phase 1 of Main Street and the Civic Campus infrastructure
- * Completed minor maintenance of Village owned storm water ponds throughout the Village
- * Began revisions to the Development Standards and Village Standard Specifications
- * Assisted in the development of a radium treatment strategy for the Water Utility
- * Coordinated the design of Phase 2 of the Main Street reconstruction
- * Completed construction of Woodside Ridge, Sussex Town Center Phase 1 and Sussex Preserve Phase 1

VILLAGE OF SUSSEX
2017 BUDGET

SERVICE GOALS							
* Assist residents with various needs							
* Provide effective review of development plans							
* Coordinate all available resources to protect the community's infrastructure requirements							
MAJOR OBJECTIVES FOR 2017							
* Complete construction of Main Street reconstruction Phase 2							
* Complete Weaver Drive resurfacing							
* Complete design of the Village Park Quad-plex and parking lot, begin construction							
* Complete minor maintenance of storm water ponds throughout the Village							
PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Eng. cost as a percentage of major projects	12.00%	10.20%	26.60%	23.14%	22.37%	20.60%	5.80%
Residents assisted	1500	100	100	100	100	115	5.82
In house / Contract Costs	3.65%	26.67%	107.70%	101.18%	111.21%	12.60%	26.77%

Explanation of Account: The expenditures section represents the day-to-day operating costs of running the division. Previously, the division was considered a separate fund with the General Fund providing a subsidy. In 2014, it was combined with the General Fund.

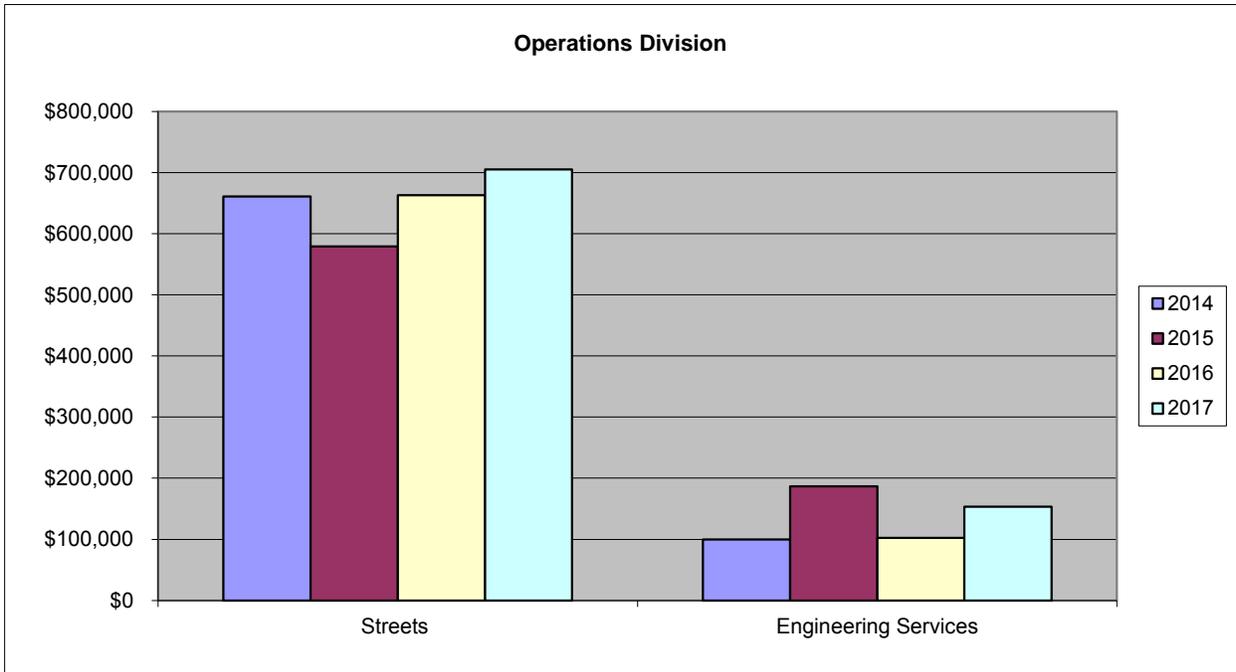
Budget Impact: This budget increases \$45,851 (42.55%). Contract engineering increased \$51,500 to account for bridge inspections and various developments. \$50,000 of the increase was offset with increased revenues. Wages and benefits show a decrease of \$3,049 after changing some of the allocation percentages. Internet and land line phone costs of \$1,980 were moved to the public buildings department to account for the Civic Campus in one area.

Engineering Budget

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
51491-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries-Engineer & Assistant	\$27,040	\$45,092	\$58,541	\$43,467	\$58,680	\$58,205	\$58,205
120	Wages	\$12	\$0	\$0	\$0	\$0	\$0	\$0
130	Pension 13.60%	\$1,898	\$3,214	\$3,864	\$2,725	\$3,873	\$3,958	\$3,958
135	Employee Insurance	\$5,637	\$10,092	\$15,678	\$9,087	\$12,788	\$12,896	\$12,896
150	Payroll Taxes	\$2,033	\$3,522	\$4,478	\$3,079	\$4,489	\$4,453	\$4,453
155	Unemployment Compensation	\$5,467	\$1,442	\$0	\$0	\$0	\$0	\$0
216	Contract Engineering	\$54,426	\$117,193	\$15,000	\$2,177	\$10,000	\$66,500	\$66,500
	Developer Projects	\$39,804	\$115,303	\$10,000			\$60,000	\$60,000
	Village Projects/Consulting/GIS	\$14,622	\$1,890	\$5,000			\$6,500	\$6,500
220	Telephone	\$989	\$1,269	\$2,280	\$903	\$1,292	\$300	\$300
310	Supplies & Equipment	\$1,096	\$2,002	\$2,250	\$1,326	\$2,250	\$2,250	\$2,250
	Supplies	\$821	\$793	\$1,250			\$1,250	\$1,250
	Miscellaneous	\$16	\$740	\$500			\$500	\$500
	Postage	\$259	\$469	\$500			\$500	\$500
390	Expenses	\$546	\$1,189	\$3,570	\$6,643	\$7,000	\$3,000	\$3,000
	Professional Associations	\$61	\$63	\$750			\$750	\$750
	Travel/Conferences	\$26	\$580	\$1,920			\$1,350	\$1,350
	Mileage/Other	\$459	\$546	\$900			\$900	\$900
510	Insurance	\$674	\$1,460	\$2,100	\$1,322	\$1,780	\$2,050	\$2,050
	TOTAL	\$99,818	\$186,475	\$107,761	\$70,729	\$102,152	\$153,612	\$153,612

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2014	2015	2016	ACTUAL	2016	2017	2017
	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
Streets	\$661,081	\$579,491	\$688,932	\$458,760	\$663,176	\$705,566	\$705,566
Engineering Services	\$99,818	\$186,475	\$107,761	\$70,729	\$102,152	\$153,612	\$153,612
TOTAL	\$760,899	\$765,966	\$796,693	\$529,489	\$765,328	\$859,178	\$859,178



PARKS, RECREATION AND CULTURAL SERVICES

Explanation of Service: The following services reflect the Village of Sussex's commitment to the quality of life of the community. The services provided include continued funding of the library, maintenance of all Village parks and public buildings, recreational services, senior services, special events, and more. In 2016, the Administrative Services Director position was created and is responsible for oversight of all Parks and Recreation functions as well as Administrative functions. Also new in 2016, is the Deputy Director of Parks and Recreation. This position oversees all park operations as well as some of the Recreation functions. The library is a separate legal entity and has its own budget. The Village budget includes its share of the support of the library budget. Please see that budget for detailed information on services in that area.

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures				
Personnel Services	\$ 499,087	\$ 513,920	\$ 520,800	\$611,020
Contractual Services	\$ 180,999	\$ 155,002	\$ 166,157	\$ 188,636
Expenses	\$ 137,191	\$ 149,521	\$ 155,826	\$ 153,147
Capital Outlay	\$79,263	\$20,315	\$ -	\$ -
Transfers	\$ 558,413	\$ 549,190	\$ 627,734	\$ 690,947
Total	\$ 1,454,953	\$ 1,387,948	\$ 1,470,517	\$ 1,643,750
Department Resources				
Property Taxes	\$ 1,190,795	\$ 1,083,388	\$ 1,172,641	\$ 1,347,395
Intergovernmental Grants	\$ 11,037	\$ 450	\$ 450	\$ 450
Registration and Admission Fees	\$ 191,456	\$ 236,213	\$ 232,885	\$ 228,480
Other Charges for Services	\$ 3,060	\$ 3,366	\$ 3,000	\$ 3,600
Rental Revenues	\$ 39,865	\$ 45,740	\$ 45,000	\$ 45,200
Advertising, Sponsorships and Donations	\$ 18,740	\$ 18,791	\$ 16,541	\$ 18,625
Total	\$1,454,953	\$1,387,948	\$ 1,470,517	\$1,643,750

DEPARTMENT HIGHLIGHTS FOR 2016

- * Grogan Park and Weyer Park were outfitted with new playground equipment
- * The "I Run the Village 5K Run/Walk" hit an all time high in participation with over 300 runners/walkers
- * Successfully transitioned fitness classes from the Youth Hall to Willow Springs School
- * Day Camp continues to grow and youth sports has hit an all time high
- * Addition of a new Special Events Coordinator position

DEPARTMENT GOALS

- * Provide a system of easily accessible and well-maintained facilities, parks, and open spaces and provide quality recreation programs and community special events that will enhance the quality of life for all Village residents
- * Maintain the park system as a gem of the Village
- * Provide a place where people can recreate and enjoy the natural beauty of Sussex

MAJOR OBJECTIVES FOR 2017

- * Complete the bid and begin construction of the baseball diamond complex at Village Park
- * Increase the number of rentals in the Civic Center
- * Fully intergrate Parks and Recreation into the Administrative Services Department in the Civic Center
- * Establish performance standards and measurement for Recreation programs

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Community Special Events	12	16	19	20	20	21	21
Park Facility Rentals (excludes fields)	40	58	48	209	176	199	205
Community Center Rentals	32	34	87	79	100	120	156
Acres of parks maintained per FTE	39	42	38	64	53	58	61
# of playgrounds per 1,000 residents	1.09	1.04	1.04	1.04	1.04	1.04	1.04
Participants in Recreation Programs	2,669	3,041	3,507	3,323	3,864	4,380	5,200

Park, Recreation and Public Building Administration

Explanation of Account: This budget represents the administrative costs related to all senior and recreational programming, as well as park planning and coordination of facility rentals. Prior to 2017, it included building costs for the Community Center; however, those budget items were transferred to the Public Buildings Maintenance Budget for the Civic Campus in 2017.

Budget Impact: This budget decreases \$42,070 (-22.38%). Decreases to wages and benefits of \$24,360 were a result of restructuring the supervisory staff. The balance of the decrease was because utility, maintenance and insurance costs for the Community Center were transferred to the Public Buildings Maintenance budget for the Civic Campus building.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$66,079	\$70,238	\$72,899	\$51,050	\$68,439	\$41,632	\$41,632
	Director			\$72,899			\$29,898	\$29,898
	Administrative Services Director			\$0			\$11,734	\$11,734
120	Wages	\$35,895	\$31,298	\$33,697	\$23,738	\$35,334	\$45,688	\$45,688
	Support Staff			\$33,697			\$45,688	\$45,688
125	Wages - Maintenance Techs	\$14,409	\$9,109	\$8,298	\$4,624	\$7,252	\$0	\$0
126	Wages - Seasonal	\$90	\$392	\$0	\$270	\$400	\$0	\$5,000
130	Pension 13.60%	\$7,594	\$7,203	\$7,035	\$5,128	\$6,849	\$5,938	\$5,938
135	Employee Insurance	\$7,911	\$7,691	\$8,912	\$5,731	\$9,050	\$10,332	\$10,332
150	Payroll Taxes	\$8,901	\$8,707	\$8,789	\$5,952	\$8,513	\$6,680	\$6,680
155	Unemployment Compensation	\$1,850	\$0	\$0	\$55	\$100	\$0	\$0
220	Utilities--Phone	\$1,416	\$1,383	\$1,420	\$993	\$1,420	\$870	\$870
222	Utilities--Heat	\$1,309	\$895	\$1,450	\$630	\$800	\$0	\$0
224	Utilities--Electric	\$5,547	\$5,433	\$6,679	\$3,624	\$5,500	\$0	\$0
226	Utilitties--Village of Sussex	\$1,192	\$1,201	\$1,311	\$639	\$1,311	\$0	\$0
242	Maintenance--Building	\$8,461	\$10,002	\$6,100	\$8,820	\$9,000	\$0	\$0
	Security System	\$682	\$688	\$600			\$0	\$0
	Cleaning Supplies/Maintenance	\$7,339	\$5,488	\$5,000			\$0	\$0
	HVAC Contract & Maint	\$440	\$3,826	\$500			\$0	\$0
290	Contractual Fees/Intern	\$1,400	\$1,500	\$0	\$0	\$0	\$0	\$0
310	Office Supplies	\$5,839	\$6,286	\$5,450	\$5,276	\$8,500	\$5,450	\$5,450
	Postage	\$782	\$1,252	\$500			\$500	\$500
	General Supplies	\$3,110	\$2,567	\$3,000			\$3,000	\$3,000
	Copier Lease/Maintenance	\$1,947	\$2,467	\$1,950			\$1,950	\$1,950
324	Schooling & Dues	\$9,223	\$3,594	\$3,800	\$1,230	\$3,800	\$3,800	\$3,800
340	Data Processing Expenses	\$2,990	\$4,769	\$6,000	\$4,628	\$5,528	\$6,000	\$6,000
	Software Maintenance Contract	\$2,990	\$4,769	\$6,000			\$6,000	\$6,000
390	Expenses	\$8,596	\$8,470	\$7,970	\$5,454	\$8,960	\$6,650	\$6,650
	Mileage	\$3,025	\$3,429	\$2,750			\$2,750	\$2,750
	Internet	\$1,560	\$1,560	\$1,720			\$0	\$0
	Human Relations/Miscellaneous	\$1,340	\$493	\$500			\$500	\$500
	Credit Card Fees	\$2,271	\$2,692	\$2,600			\$3,000	\$3,000
	Sales Tax on Facility Rental	\$400	\$296	\$400			\$400	\$400
510	Insurance	\$6,516	\$6,616	\$8,200	\$6,156	\$8,033	\$7,900	\$7,900
Total Administrative		\$195,218	\$184,787	\$188,010	\$133,998	\$188,789	\$140,940	\$145,940

Park Operations

Explanation of Account: The Park Operations budget covers park employees who provide maintenance and upkeep of all Village parks and other Village-owned property. Wages continue to increase due to the continued emphasis on maintaining the highly visible areas of the Village. In addition to the seasonal staff that are hired each summer, this budget continues funding for permanent part-time employees to maintain the parks year-round. During 2016, the Deputy Director of Parks and Recreation position was established and is responsible for the day to day supervision of park staff except for when they become involved in snow removal operations.

Budget Impact: This budget increases \$27,541 (8.01%). Wages and benefits increase \$26,321 and \$5,125 was added for Forestry to provide for continued treatment of the Emerald Ash Borer. Weed control decreased \$1,300 with the completion of the trial of an alternative weed control process. Other minor increases and decreases were made to account for the remaining net decrease of \$2,605.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$58,356	\$43,379	\$54,540	\$15,695	\$26,292	\$90,012	\$45,774
	Foremen			\$54,540			\$45,774	\$45,774
	Administrative Services Director			\$0			\$15,645	\$15,645
	Deputy Director of Parks/Rec			\$0			\$28,593	\$28,593
120	Wages	\$50,276	\$68,428	\$72,156	\$69,444	\$86,815	\$50,885	\$50,885
	Public Works Employees			\$4,816			\$8,673	\$8,673
	Part-time Employees			\$67,340			\$42,212	\$42,212
126	Seasonal Employees	\$28,263	\$24,375	\$27,490	\$23,729	\$27,490	\$27,431	\$27,431
130	Pension 13.60%	\$4,700	\$4,430	\$3,917	\$4,210	\$5,000	\$6,711	\$6,711
135	Employee Insurance	\$20,829	\$13,946	\$20,201	\$2,007	\$4,734	\$28,504	\$28,504
150	Payroll Taxes	\$10,333	\$10,211	\$11,795	\$8,448	\$10,609	\$12,877	\$12,877
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$0	\$500	\$500
220	Utilities -- telephone	\$1,696	\$1,794	\$1,400	\$1,059	\$1,344	\$1,400	\$1,400
222	Utilities -- heat	\$9,603	\$8,036	\$15,180	\$4,541	\$8,000	\$10,000	\$10,000
224	Utilities --electric	\$19,285	\$26,666	\$23,500	\$13,983	\$21,000	\$27,000	\$27,000
226	Utilities -- village	\$10,878	\$11,062	\$10,881	\$5,925	\$11,000	\$11,556	\$11,556
239	Gas - Regular & Diesel	\$15,674	\$9,493	\$12,500	\$6,130	\$9,000	\$12,000	\$12,000
240	Equipment Maintenance	\$10,447	\$6,588	\$11,400	\$10,582	\$11,400	\$11,400	\$11,400
	Lawn Mowers - Parts/Repairs	\$2,530	\$1,627	\$4,500			\$4,500	\$4,500
	Tires	\$73	\$658	\$800			\$800	\$800
	Outside Service	\$2,150	\$0	\$3,200			\$3,200	\$3,200
	Miscellaneous	\$5,527	\$4,127	\$1,500			\$1,500	\$1,500
	Allocated share of general maintena	\$167	\$176	\$300			\$300	\$300
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
242	Building Maintenance	\$9,250	\$8,370	\$9,500	\$8,423	\$9,500	\$9,500	\$9,500
	Repairs & Maintenance	\$159	\$0	\$1,500			\$1,500	\$1,500
	Contract Repairs (Roof/Plumber/Ma	\$3,058	\$1,258	\$2,500			\$2,500	\$2,500
	Supplies - Lumber/Paint	\$3,292	\$4,129	\$1,500			\$1,500	\$1,500
	Building Updates	\$1,452	\$1,873	\$1,000			\$1,000	\$1,000
	HVAC Maint Contract & Repairs	\$1,289	\$1,110	\$3,000			\$3,000	\$3,000
244	Vehicle Maintenance	\$1,956	\$3,257	\$3,000	\$784	\$3,000	\$3,000	\$3,000
	Outside Service	\$916	\$1,908	\$1,500			\$1,500	\$1,500
	Repairs/Parts	\$1,040	\$1,349	\$1,500			\$1,500	\$1,500

VILLAGE OF SUSSEX
2017 BUDGET

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE	FINAL
							BUDGET	BUDGET
298	Supplies & Sanitation	\$11,678	\$7,813	\$16,000	\$7,393	\$16,000	\$15,300	\$15,300
	Nets Replacement	\$384	\$0	\$400			\$400	\$400
	Work Uniforms	\$1,473	\$1,631	\$1,200			\$1,600	\$1,600
	Soil/Seed	\$113	\$0	\$1,000			\$800	\$800
	Path Maintenance	\$78	\$199	\$1,500			\$1,300	\$1,300
	Lumber/Hardware/Miscellaneous	\$662	\$1,207	\$1,500			\$1,500	\$1,500
	Port-A-Potties	\$3,415	\$3,468	\$3,600			\$3,600	\$3,600
	Signs & Post	\$739	\$0	\$700			\$700	\$700
	Toy Maintenance	\$722	\$140	\$1,400			\$1,400	\$1,400
	Chip Replacement/Addition	\$4,092	\$1,168	\$4,700			\$4,000	\$4,000
348	Tools	\$994	\$703	\$1,000	\$202	\$1,000	\$1,000	\$1,000
390	Expenses	\$3,756	\$4,942	\$4,500	\$2,606	\$4,500	\$5,000	\$5,000
	Information Technology	\$0	\$0	\$250			\$250	\$250
	Miscellaneous	\$1,126	\$706	\$250			\$750	\$750
	Seminars/Prof. Development	\$1,604	\$3,180	\$3,200			\$3,200	\$3,200
	CDL Drug & Hearing Tests	\$597	\$626	\$300			\$300	\$300
	Mileage	\$429	\$430	\$500			\$500	\$500
391	Baseball Diamonds	\$11,795	\$19,812	\$12,000	\$7,661	\$10,000	\$11,000	\$11,000
	Equipment Rental	\$150	\$0	\$500			\$500	\$500
	Weed Control/Fertilizer	\$2,880	\$754	\$3,000			\$3,000	\$3,000
	Bases/Homeplate/Signs	\$157	\$309	\$250			\$250	\$250
	Diamond Conditioner	\$7,211	\$3,789	\$6,750			\$5,750	\$5,750
	Renovations	\$0	\$13,250	\$0			\$0	\$0
	Infield Soil Mix	\$187	\$291	\$500			\$500	\$500
	Miscellaneous	\$1,210	\$1,419	\$1,000			\$1,000	\$1,000
395	Weed Control	\$6,493	\$5,913	\$6,492	\$2,125	\$6,492	\$5,192	\$5,192
399	Horticulture/Streetscaping	\$9,349	\$5,338	\$9,500	\$2,101	\$3,000	\$9,500	\$9,500
	Trees/Signs (includes memorials)	\$1,907	\$0	\$1,000			\$1,000	\$1,000
	Flowers & Other Plantings	\$5,321	\$4,822	\$7,000			\$7,000	\$7,000
	Mulch	\$1,281	\$333	\$1,500			\$1,500	\$1,500
	Other	\$840	\$183	\$0			\$0	\$0
400	Forestry	\$0	\$0	\$0	\$0	\$0	\$5,125	\$5,125
401	Ice Rink	\$144	\$43	\$250	\$39	\$100	\$250	\$250
402	Soccer Fields-All	\$3,435	\$1,292	\$4,325	\$541	\$1,500	\$4,325	\$4,325
	Water	\$0	\$0	\$500			\$500	\$500
	Equipment Rental	\$60	\$0	\$75			\$75	\$75
	Weed Control/Fertilizer	\$0	\$1,082	\$3,000			\$3,000	\$3,000
	Top Soil/Seed	\$3,375	\$210	\$750			\$750	\$750
407	Disc Golf Course Maintenance	\$156	\$893	\$900	\$723	\$900	\$900	\$900
510	Insurance	\$8,481	\$9,612	\$11,100	\$8,101	\$9,912	\$11,200	\$11,200
	Tree Grant - Total Expenditures	\$0	\$8,828	\$0	\$1,059	\$1,059	\$0	\$0
Total Park Operations		\$307,827	\$305,224	\$344,027	\$207,511	\$289,647	\$371,568	\$371,568

Public Building Maintenance

Explanation of Account: Previously, the Public Buildings Maintenance budget included all costs associated with the operation and maintenance of the Village Hall and Youth Hall. Costs of maintenance of other buildings are included with those specific departments. Beginning late in 2016 and continuing with the 2017 budget, this department will include all costs associated with the Civic Campus. Items previously budgeted for the Community Center building have moved to this budget as those operations move to the Civic Campus.

Budget Impact: This budget increases \$78,708 (136.07%). Wages and benefits account for \$42,268 as two additional part-time maintenance tech positions were added to account for the cleaning and maintenance needs of the new building. Utilities increase \$22,640; however, all but about \$4,000 of this increase comes from transferring other budget line items into this department. The \$4,000 increase is for the new phone and internet connection at the Civic Campus. The \$6,100 increase for building maintenance is a shift of costs from the Community Center. Insurance costs are estimated to increase \$7,700 for the property coverage at the Civic Campus.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
51600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$0	\$2,260	\$3,030	\$1,307	\$2,255	\$3,737	\$3,737
120	Wages - PW Employees	\$2,510	\$335	\$0	\$486	\$1,500	\$0	\$0
125	Wages - Maintenance Techs	\$8,140	\$8,004	\$5,144	\$5,553	\$7,061	\$42,907	\$42,907
126	Seasonal Employees	\$269	\$814	\$611	\$214	\$611	\$610	\$610
130	Pension 13.60%	\$517	\$309	\$200	\$498	\$1,000	\$254	\$254
135	Employee Insurance	\$12	\$585	\$1,066	\$128	\$236	\$1,868	\$1,868
150	Payroll Taxes	\$919	\$854	\$672	\$627	\$874	\$3,615	\$3,615
220	Utilities -- telephone	\$72	\$44	\$100	\$7	\$12	\$13,700	\$13,700
222	Utilities -- heat	\$10,653	\$6,581	\$9,200	\$3,986	\$9,200	\$10,650	\$10,650
224	Utilities --electric	\$16,876	\$16,441	\$17,000	\$10,397	\$17,000	\$23,279	\$23,279
226	Utilities -- village	\$2,993	\$3,065	\$2,700	\$1,441	\$3,500	\$4,011	\$4,011
242	Building Maintenance	\$16,704	\$11,748	\$14,920	\$5,564	\$14,920	\$21,020	\$21,020
	HVAC Maint Contract & Repairs	\$8,639	\$2,599	\$3,820			\$4,320	\$4,320
	Elevator Maintenance	\$2,192	\$1,848	\$2,200			\$2,200	\$2,200
	Flags	\$326	\$634	\$500			\$500	\$500
	Supplies, Repairs, Other Maintenance	\$1,666	\$1,549	\$2,300			\$2,900	\$2,900
	Floor mat service	\$985	\$350	\$1,000			\$1,000	\$1,000
	Contract Work	\$405	\$876	\$1,500			\$1,500	\$1,500
	Weed Control & Landscaping	\$1,264	\$1,084	\$2,000			\$2,000	\$2,000
	Cleaning Supplies	\$1,227	\$2,808	\$1,600			\$6,600	\$6,600
345	Supplies	\$672	(\$48)	\$150	\$0	\$25	\$150	\$150
	Uniforms	\$620	(\$48)	\$125			\$125	\$125
	Miscellaneous	\$52	\$0	\$25			\$25	\$25
390	Expenses	\$0	\$25	\$0	\$0	\$0	\$0	\$0
510	Insurance	\$2,962	\$2,982	\$3,050	\$2,947	\$3,048	\$10,750	\$10,750
Total Building Maintenance		\$63,299	\$53,999	\$57,843	\$33,155	\$61,242	\$136,551	\$136,551

Senior Activities

Explanation of Account: This budget accounts for expenses related to senior programming and senior transportation, including a portion of both the Director and Deputy Director's salary and benefits.

Budget Impact: The Senior budget increases \$19,130 (43.21%). All increases are to wages and benefits or contracted class instructors. During 2016, the supervisory responsibilities were realigned which caused a shift of wages within this Division. Program instructor costs have increased based on the popularity of the programs.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
54600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$11,100	\$11,599	\$12,034	\$11,611	\$16,747	\$20,668	\$5,719
	Director of Parks & Rec Services			\$0			\$14,949	\$14,949
	Deputy Director of Parks/Rec			\$12,034			\$5,719	\$5,719
120	Wages	\$13,394	\$16,283	\$16,595	\$11,439	\$17,186	\$17,077	\$17,077
	Senior Coordinator			\$16,595			\$17,077	\$17,077
126	Seasonal Program Employees	\$0	\$0	\$2,532	\$0	\$2,532	\$5,460	\$5,460
130	Pension 13.60%	\$777	\$819	\$794	\$737	\$1,105	\$1,405	\$1,405
135	Employee Insurance	\$30	\$30	\$30	\$770	\$1,541	\$3,836	\$3,836
140	Program Instructors	\$6,280	\$2,190	\$2,845	\$781	\$2,845	\$4,593	\$4,593
150	Payroll Taxes	\$1,838	\$2,168	\$2,384	\$1,763	\$2,790	\$3,305	\$3,305
345	Supplies	\$392	\$104	\$500	\$0	\$500	\$500	\$500
404	Senior Trips	\$7,361	\$0	\$0	\$0	\$0	\$0	\$0
405	Program Expenses	\$7,930	\$6,542	\$6,484	\$4,608	\$6,484	\$6,484	\$6,484
	Classes		\$0	\$360			\$160	\$160
	In-house Activities	\$7,930	\$6,542	\$6,124			\$6,324	\$6,324
899	Sales Tax Remitted	\$87	\$92	\$73	\$33	\$95	\$73	\$73
933	Transportation--Shuttle	\$10,318	\$874	\$0	\$0	\$0	\$0	\$0
Total Senior Activities		\$59,507	\$40,701	\$44,271	\$31,742	\$51,825	\$63,401	\$63,401

Special Events

Explanation of Account: This budget accounts for special events such as the Fourth of July activities, outdoor movie night, cruise night, tree lighting ceremony, sledding party, Santa's visit, Easter egg hunt, bunny lunch and concerts in the park.

Budget Impact: This budget shows a small increase of \$310 (1.01%). \$600 was added for Spooky Sussex as the program continues its popularity. The wages and benefits for the Special Events coordinator decreased slightly as the exact cost of this new, as yet unfilled position was determined.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
55202-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Special Events Coordinator	\$0	\$0	\$8,267	\$0	\$2,000	\$7,998	\$7,998
150	Payroll Taxes	\$0	\$0	\$633	\$0	\$150	\$612	\$612
290	Contractual Fees - Marketing	\$351	\$2	\$750	\$0	\$250	\$750	\$750
393	Fourth of July	\$13,240	\$12,754	\$13,200	\$12,837	\$13,000	\$13,200	\$13,200
403	Special Events	\$7,365	\$10,466	\$7,750	\$4,161	\$8,029	\$8,350	\$8,350
Total Special Events		\$20,956	\$23,222	\$30,600	\$16,998	\$23,429	\$30,910	\$30,910

Recreation Programs

Explanation of Account: This budget accounts for all expenditures related directly to the programs themselves, unless they are programs for the senior citizens. Items included are the costs of the program instructors, the cost of the brochures, and any other direct expenses. The sales tax remitted category is to reflect the state sales tax that must be collected for some of these programs.

Budget Impact: This budget increases \$5,419 (2.72%). Wages and benefits increase \$16,639 mainly due to the reallocation of the supervisory salaries. Expenses decreased \$12,180 as a result of removing the one-time expense of \$14,000 that had been in the 2016 budget for rental of space due to the loss of the Youth Hall. Class and activity expenses increase about \$1,800 but the increase is offset with additional program revenue.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
110	Salaries	\$33,298	\$34,797	\$36,101	\$21,070	\$27,970	\$49,034	\$49,034
	Director & Deputy Director			\$36,101			\$49,034	\$49,034
126	Seasonal Program Employees	\$43,215	\$49,381	\$47,514	\$57,041	\$62,000	\$47,572	\$47,572
130	Pension 13.60%	\$2,331	\$2,457	\$2,383	\$1,302	\$1,846	\$3,334	\$3,334
135	Employee Insurance	\$6,482	\$7,087	\$7,464	\$3,645	\$4,774	\$8,342	\$8,342
140	Program Instructors	\$46,691	\$67,990	\$44,333	\$40,535	\$60,000	\$45,213	\$45,213
150	Payroll Taxes	\$5,798	\$6,551	\$6,397	\$5,914	\$6,900	\$7,390	\$7,390
310	Postage (Office Supplies)	\$6,340	\$6,735	\$6,000	\$4,506	\$6,886	\$6,000	\$6,000
326	Printing & Publishing	\$7,979	\$7,164	\$8,000	\$5,087	\$7,500	\$8,000	\$8,000
390	Expenses	\$16,113	\$15,902	\$30,975	\$21,590	\$30,975	\$18,795	\$18,795
	Class/Activity Expenses	\$15,343	\$15,538	\$16,975			\$18,795	\$18,795
	Facility Rental for Class Space	\$0	\$0	\$14,000			\$0	\$0
	Background Checks	\$770	\$364	\$0			\$0	\$0
404	Adult Trips	\$0	\$9,622	\$7,343	\$14,147	\$15,000	\$7,343	\$7,343
899	Sales Tax Remitted	\$2,223	\$2,824	\$2,504	\$3,184	\$4,000	\$3,410	\$3,410
Total Recreation Programs		\$170,470	\$210,510	\$199,014	\$178,021	\$227,851	\$204,433	\$204,433

LIBRARY SERVICES

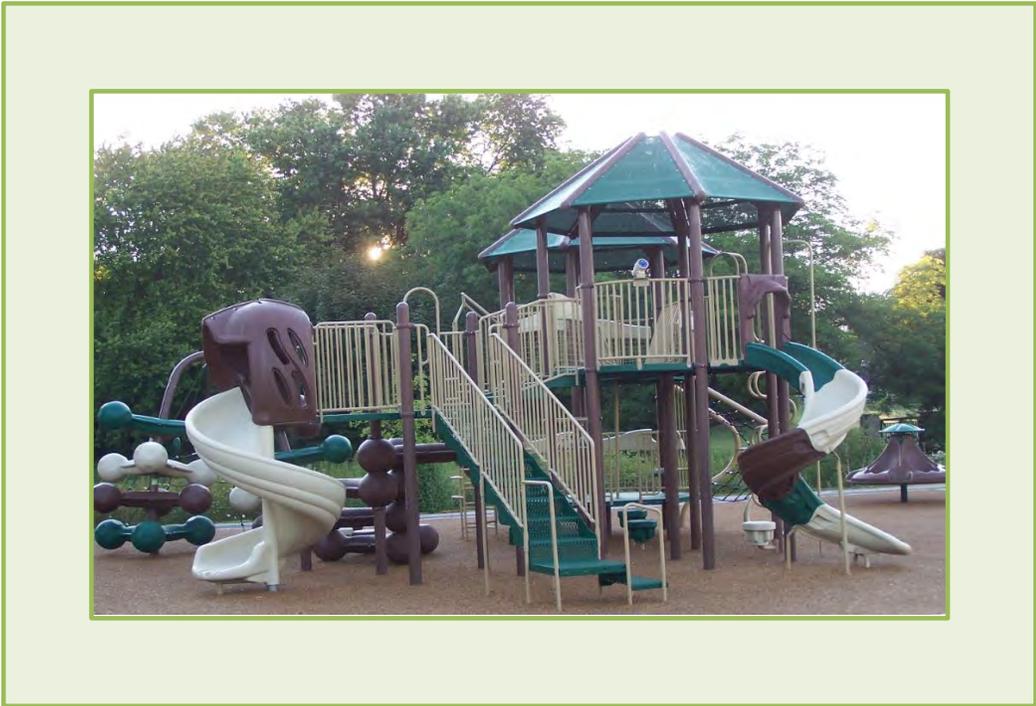
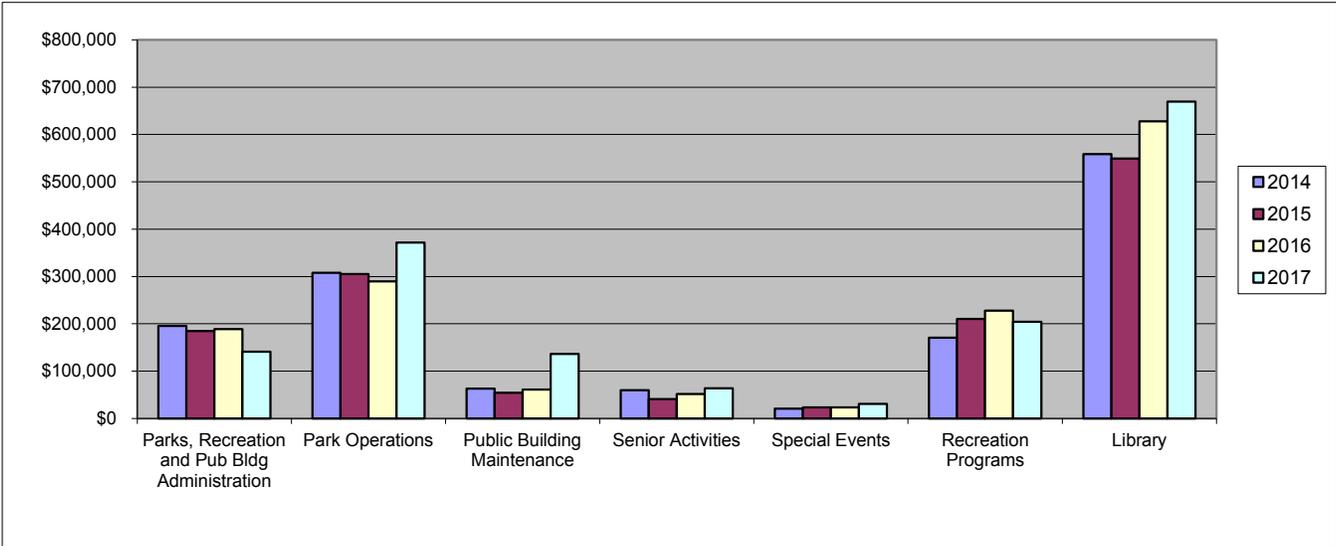
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating budget. Prior to 2015, the library was a joint municipal library funded by the Village of Sussex and Town of Lisbon. In 2015, the Village became the only municipality contributing to the operating costs.

Budget Impact: This budget has increased \$63,213 (10.07%). \$30,000 of the increase is to cover the rental fee the Library will pay to the Village to cover their new space in the Civic Campus as well as maintenance of the grounds. \$21,600 has been added to convert a part-time position to full-time. The balance of the increase is for operational needs as determined by the Library Board. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 REQUEST	2017 BUDGET
55110-000-795	Joint Library Payment	\$462,932	\$544,743	\$577,734	\$433,301	\$577,734	\$619,347	\$640,947
57610-000-820	Village cont to library capital plan	\$25,000	\$4,447	\$50,000	\$0	\$50,000	\$50,000	\$50,000
59235-000-610	Debt Payment - Principal	\$68,032	\$0	\$0	\$0	\$0	\$0	\$0
59235-000-622	Debt Payment - Interest	\$2,449	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$558,413	\$549,190	\$627,734	\$433,301	\$627,734	\$669,347	\$690,947

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 REQUEST	2017 BUDGET
Parks, Recreation and Pub Bldg Administration	\$195,218	\$184,787	\$188,010	\$133,998	\$188,789	\$140,940	\$145,940
Park Operations	\$307,827	\$305,224	\$344,027	\$207,511	\$289,647	\$371,568	\$371,568
Public Building Maintenance	\$63,299	\$53,999	\$57,843	\$33,155	\$61,242	\$136,551	\$136,551
Senior Activities	\$59,507	\$40,701	\$44,271	\$31,742	\$51,825	\$63,401	\$63,401
Special Events	\$20,956	\$23,222	\$30,600	\$16,998	\$23,429	\$30,910	\$30,910
Recreation Programs	\$170,470	\$210,510	\$199,014	\$178,021	\$227,851	\$204,433	\$204,433
Library	\$558,413	\$549,190	\$627,734	\$433,301	\$627,734	\$669,347	\$690,947
TOTAL	\$1,375,690	\$1,367,633	\$1,491,499	\$1,034,726	\$1,470,517	\$1,617,150	\$1,643,750



CAPITAL IMPROVEMENTS

Explanation of Account: The Capital Improvements budget represents cash outlays made by the Village of Sussex for the purchase of equipment needed to support Village operations. Beginning in 2010, it also includes funds to be set aside for future equipment replacement. Projects related to the improvement of public streets, parks, and public buildings are also considered capital expenses, as well as any other expenses that are not directly tied to the operating costs. The goal is to try to maintain a stable level of outlays, so the accounts do not vary widely from year to year and to maintain a balanced improvement and replacement schedule.

Budget Impact: The 2017 budget increases \$250,015. The 2017 budget includes the purchase of another plow truck to add a route due to growth in the Village. This purchase will be made using \$100,000 previously set aside for equipment replacement. Also, the overall budget has been increased to provide additional depreciation for roads, the Public Safety Building, new furniture and fixtures at the Civic Campus, increased depreciation for snow removal equipment and a second Trackless unit. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$8,565	\$127	\$11,241	\$0	\$11,241	\$19,873	\$19,873
	Furniture & Fixtures		\$127	\$0			\$0	\$0
	Replacement Funds		\$0	\$11,241			\$19,873	\$19,873
57140-000-820	Building Improve.	\$0	\$0	\$8,963	\$0	\$44,591	\$44,591	\$79,591
	Bldg & Grounds Improvements		\$0	\$0			\$0	\$0
	Replacement Funds		\$0	\$8,963			\$44,591	\$79,591
57190-000-810	Tech. Enhancement	\$35,376	\$13,056	\$55,086	\$36,582	\$55,086	\$48,336	\$48,336
	Computers & Accessories		\$13,056	\$49,245			\$35,533	\$35,533
	Office Equipment		\$0	\$0			\$1,000	\$1,000
	Election Equipment		\$0	\$4,000			\$4,000	\$4,000
	Replacement Funds		\$0	\$1,841			\$7,803	\$7,803
57210-000-810	Police Department Equipment	\$0	\$0	\$0	\$0	\$0	\$2,667	\$5,334
	Equipment	\$0	\$0	\$0	\$0	\$0	\$2,500	\$5,000
	Replacement Funds						\$167	\$334
57220-000-810	Fire Department Equipment	\$46,933	\$267,752	\$258,046	\$6,244	\$258,046	\$258,750	\$261,150
	Trunked Radio Payment		\$4,616	\$4,615			\$4,615	\$4,615
	Communications Equipment		\$0	\$3,500			\$0	\$0
	Turnout Gear/Uniforms		\$9,527	\$0			\$550	\$550
	Misc. Equipment						\$0	\$2,400
	EMS Equipment		\$4,147	\$0			\$6,290	\$6,290
	Firefighting Equipment		\$4,567	\$0			\$1,800	\$1,800
	Firefighting Hoses		\$0	\$4,000			\$0	\$0
	SCBA Equipment		\$0	\$4,700			\$3,200	\$3,200
	Extrication Equipment		\$6,448	\$0			\$1,472	\$1,472
	Fire Department Vehicles		\$238,447	\$0			\$0	\$0
	Replacement Funds		\$0	\$241,231			\$240,823	\$240,823
57220-000-820	Fire Department Improvements	\$4,277	\$0	\$5,000	\$3,660	\$5,000	\$5,000	\$5,000
57290-000-810	Emergency Government	\$0	\$0	\$0	\$19,649	\$19,649	\$0	\$0
	Equipment	\$155,146	\$240,237	\$390,723	\$10,388	\$355,095	\$468,963	\$564,790
57324-000-810	Street Equipment	\$100,697	\$238,670	\$0	\$5,983		\$160,000	\$160,000
57620-000-810	Park Equipment	\$54,449	\$1,567	\$0	\$4,405		\$0	\$0
	Operations Replacement Funds		\$0	\$390,723			\$308,963	\$404,790

VILLAGE OF SUSSEX
2017 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	Operations Dept Improvements	\$24,814	\$26,889	\$139,343	\$18,975	\$139,343	\$134,343	\$134,343
57324-000-820	Garage Improvements		\$8,141	\$0	\$18,975		\$0	\$0
57620-000-820	Park Bldg & Grounds Improvements			\$0			\$0	\$0
57620-000-820	Bridges, Courts, Diamonds, Fields, Fences, & Scoreboards	\$24,814	\$18,748	\$5,000			\$0	\$0
57620-000-820	Replacement Funds		\$0	\$134,343			\$134,343	\$134,343
	TOTAL	\$275,111	\$548,061	\$868,402	\$95,498	\$888,051	\$982,523	\$1,118,417

Details of 2017 Capital Purchase Requests

Technology Enhancement

Computers & Accessories:

Replacement computers	15,120
Server upgrade - Phase 2	3,146
Office software for replacement comp	2,954
Terminal server operating sys upgrade	2,136
Wireless access points	279
Large format printer/scanner	4,200
Color copier/printer (PSB)	7,698
	<u>35,533</u>

Office Equipment

Shredder (Fire Department)	1,000
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Election Equipment

	<u>4,000</u>
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40,533

Police Dept Equipment

Patrol Bikes	<u>5,000</u>
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Street Dept Equipment

Plow truck	<u>160,000</u>
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Fire Department Equipment

Trunked radio payment

4,615

EMS equipment

Gas detection instrument	3,200
Blast mask (10)	1,000
Chester Chest (med port mannequin)	900
Plum A + IV pumps (2)	1,190

SCBA equipment

Parts	3,200
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Extrication Equipment

W tool	1,472
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Misc Firefighting Equipment

Carpet Extractor vacuum	1,800
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Turnout Gear/Uniforms

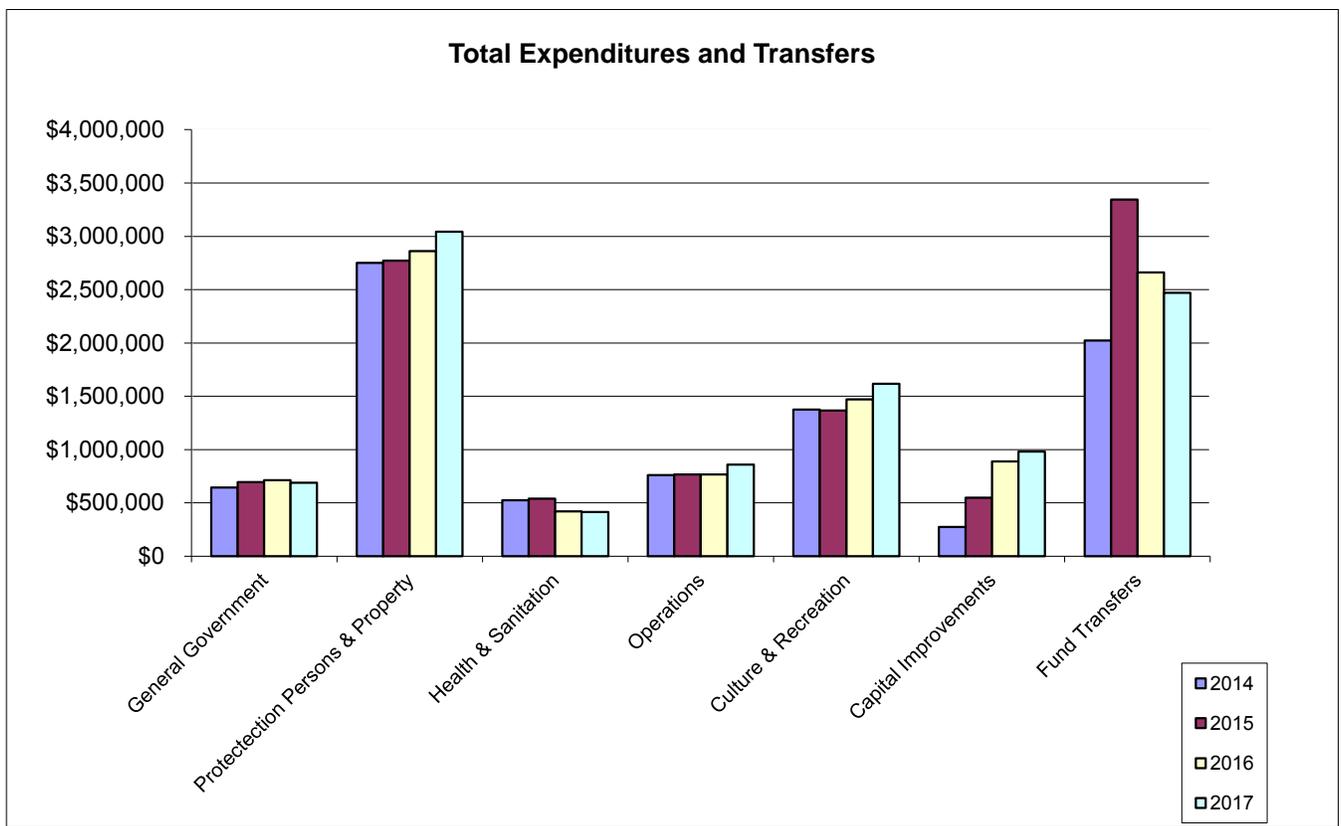
Long sleeve dress uniforms (10)	<u>550</u>
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17,927



TOTAL EXPENDITURES AND TRANSFERS

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 REQUEST	2017 BUDGET
General Government	\$645,420	\$695,054	\$733,694	\$489,589	\$712,890	\$689,481	\$689,481
Protect. of Persons and Prop.	\$2,750,174	\$2,773,297	\$2,943,831	\$2,191,816	\$2,861,506	\$3,042,613	\$3,188,704
Health & Sanitation	\$525,919	\$539,856	\$425,854	\$309,473	\$420,314	\$415,635	\$425,453
Operations (Streets & Engineering)	\$760,899	\$765,966	\$796,693	\$529,489	\$765,328	\$859,178	\$859,178
Parks, Recreation and Cultural Services	\$1,375,690	\$1,367,633	\$1,491,499	\$1,034,726	\$1,470,517	\$1,617,150	\$1,643,750
Capital Improvements	\$275,111	\$548,061	\$868,402	\$95,498	\$888,051	\$982,523	\$1,118,417
Fund Transfers	\$2,022,376	\$3,343,729	\$2,651,116	\$2,654,111	\$2,662,236	\$2,471,014	\$2,471,014
TOTAL	\$8,355,589	\$10,033,596	\$9,911,089	\$7,304,702	\$9,780,842	\$10,077,594	\$10,395,997



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

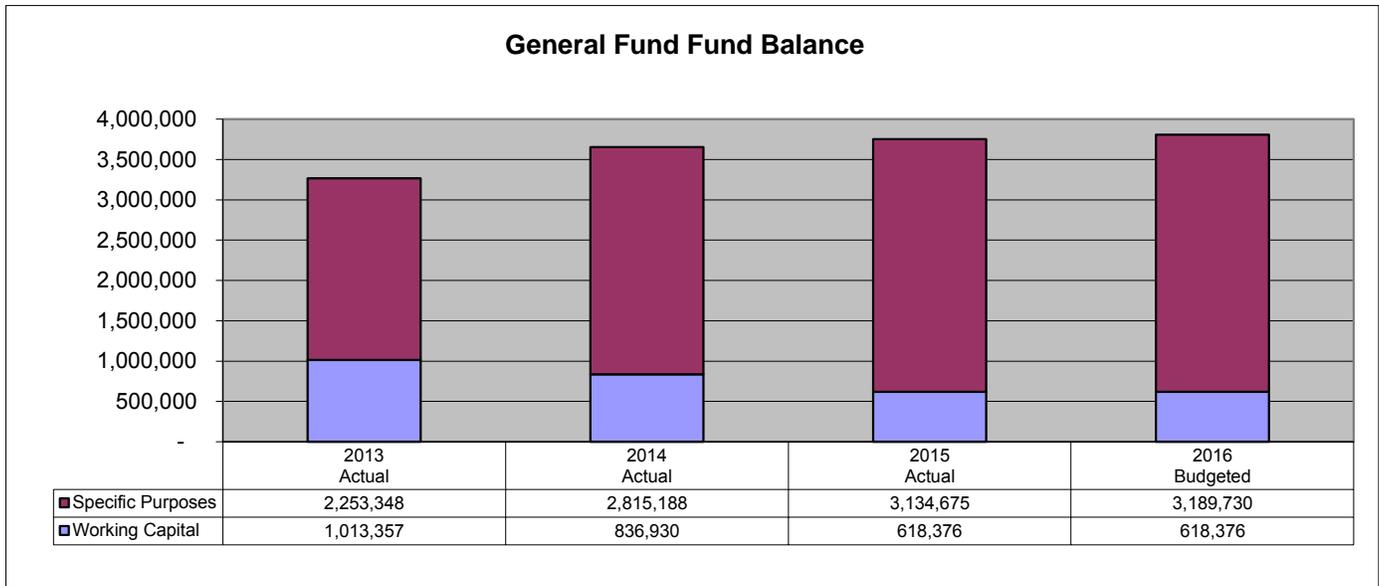
	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 REQUEST	2017 BUDGET
Taxes	\$6,038,873	\$6,368,320	\$6,709,775	\$6,616,161	\$6,688,299	\$6,983,780	\$7,235,725
Intergovern. Revenues	\$725,519	\$734,966	\$733,576	\$511,510	\$744,903	\$719,911	\$728,857
Regulation & Comp. Rev.	\$627,518	\$706,900	\$556,345	\$506,126	\$611,595	\$568,620	\$568,620
Public Charge for Services	\$911,203	\$1,073,192	\$801,189	\$771,154	\$827,780	\$885,390	\$901,370
Commercial Revenues	\$194,646	\$181,551	\$207,725	\$148,682	\$179,652	\$243,293	\$249,825
Miscellaneous Revenues	\$36,585	\$618,968	\$29,500	\$45,129	\$48,291	\$36,100	\$36,100
Fund Transfers	\$129,736	\$769,804	\$872,979	\$840,862	\$841,286	\$640,500	\$675,500
TOTAL	\$8,664,080	\$10,453,701	\$9,911,089	\$9,439,624	\$9,941,806	\$10,077,594	\$10,395,997

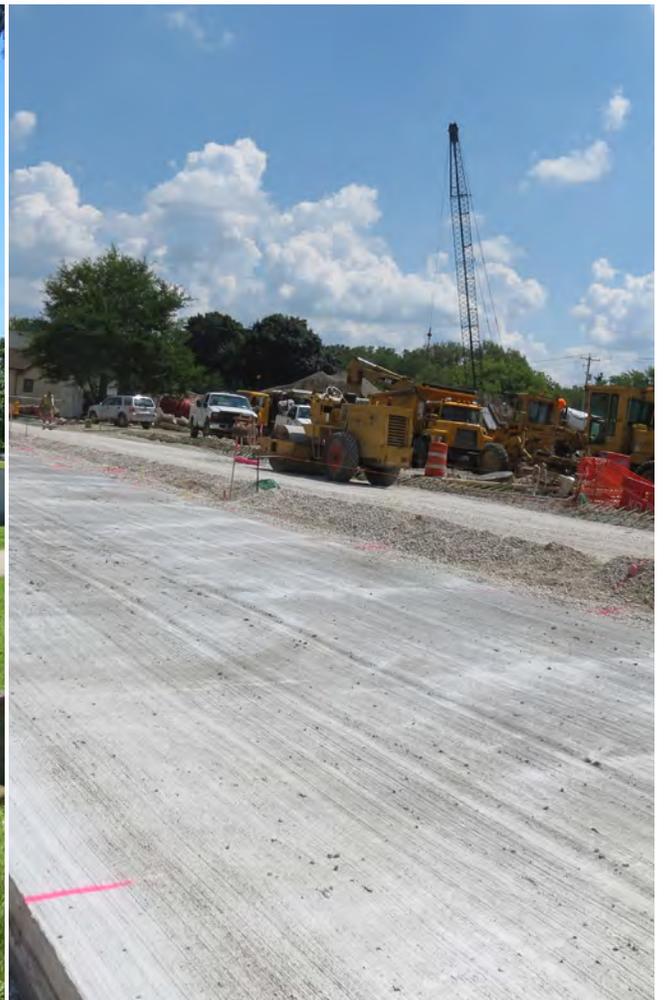
TOTAL EXPENDITURES

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 REQUEST	2017 BUDGET
General Government	\$645,420	\$695,054	\$733,694	\$489,589	\$712,890	\$689,481	\$689,481
Protect. of Persons and Prop.	\$2,750,174	\$2,773,297	\$2,943,831	\$2,191,816	\$2,861,506	\$3,042,613	\$3,188,704
Health & Sanitation	\$525,919	\$539,856	\$425,854	\$309,473	\$420,314	\$415,635	\$425,453
Operations (Streets & Engineering)	\$760,899	\$765,966	\$796,693	\$529,489	\$765,328	\$859,178	\$859,178
Parks, Recreation and Cultural Services	\$1,375,690	\$1,367,633	\$1,491,499	\$1,034,726	\$1,470,517	\$1,617,150	\$1,643,750
Capital Improvements	\$275,111	\$548,061	\$868,402	\$95,498	\$888,051	\$982,523	\$1,118,417
Fund Transfers	\$2,022,376	\$3,343,729	\$2,651,116	\$2,654,111	\$2,662,236	\$2,471,014	\$2,471,014
TOTAL	\$8,355,589	\$10,033,596	\$9,911,089	\$7,304,702	\$9,780,842	\$10,077,594	\$10,395,997

BALANCE

	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL To 9/30	2016 ESTIMATE	2017 REQUEST	2017 BUDGET
Total Revenues Less Expenditures	\$308,491	\$420,105	\$0	\$2,134,922	\$160,964	\$0	\$0





Community Development Authority

Explanation of Fund: The Community Development Authority is both the Housing Authority and Redevelopment Authority of the Village of Sussex. The CDA utilizes funds to enhance the redevelopment of the community and enhance the visual appearance of the community. It also budgets funds for economic development for business attraction and retention programs.

Budget Impact: Overall the budget focuses on redevelopment priorities and the realization of a return on the purchase of property in the mid 2000s. Additional redevelopment will provide funds to the CDA to reinvest in the downtown. In 2012 the CDA's main funding source paid off their loan; therefore, no significant revenues are anticipated until a funding source can be identified.

DEPARTMENT BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Department Expenditures/Cash Uses				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 4,419	\$ -	\$ 35,000	\$ -
Expenses	\$ -	\$ 3,892	\$ -	\$ 5,000
Capital Outlay	\$ 300,705	\$ -	\$ -	\$ -
Transfers	\$ 11,285	\$ 577,547	\$ -	\$ -
Total	\$ 316,409	\$ 581,439	\$ 35,000	\$ 5,000
Department Resources				
Revenues	\$ 1,138	\$ 703	\$ 700	\$ 700
Redevelopment Payback	\$ -	\$ 543,065	\$ -	\$ -
Total	\$ 1,138	\$ 543,768	\$ 700	\$ 700

DEPARTMENT HIGHLIGHTS FOR 2016

- * TIF #6 base hit the milestone for value generation of \$20 million from the Mammoth Springs Development
- * All interfund loans were paid back with redevelopment
- * Recommended a streetscape design for Main Street
- * New retail was added to downtown

DEPARTMENT GOALS

- * Continue revitalization of the community, especially the downtown area
- * Provide assistance to businesses through the loan program
- * Assist with further beautification of the community

MAJOR OBJECTIVES FOR 2017

- * Continued emphasis on mixed use in the downtown area
- * Identify ways to leverage funds for added downtown growth
- * Establish the downtown look with new infrastructure projects completed

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ -	\$ -	\$ -	\$ 3,313,600	\$ 5,979,300	\$ 9,723,700	\$ 9,000,000
Number of loans to businesses (at year end)	2	2	2	0	0	0	0
Loan amounts outstanding (at year end)	\$ 11,697	\$ 11,697	\$ 11,697	\$ -	\$ -	\$ -	\$ -

Community Development Authority Budget

Budget Impact: The revenue and cash sources continue to be interest income; however, with the purchase of the property in 2014, the cash balance decreased significantly. The Villagesold three properties in 2015 that had been purchased by the CDA, which recovered the principal the CDA had expended which will allow for future development as opportunities arise.

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Revenues:								
48110	Investment Interest	\$1,138	\$703	\$500	\$481	\$700	\$700	\$700
Other Sources of Cash:								
	Redevelopment Payback	\$0	\$543,065	\$870,000	\$0	\$0	\$0	\$0
	TOTAL	\$1,138	\$543,768	\$870,500	\$481	\$700	\$700	\$700

EXPENDITURES AND CASH USES

Administration

Budget Impact: This budget was reduced to zero. Since there is no major revenue source, all costs will continue to be recorded in the General Fund.

ACCT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
51510-215	Audit	\$500	\$0	\$0	\$0	\$0	\$0	\$0
	Cash adjustments to accrual accounting	\$341	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$841	\$0	\$0	\$0	\$0	\$0	\$0

Development and Other Uses of Funds

Budget Impact: This budget decreases \$917,000 as a result of using cash for other redevelopment opportunities in 2015 and 2016. The 2017 includes funds for consultants if needed.

ACCT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
51491-216	Consultants	\$3,919	\$0	\$20,000	\$0	\$35,000	\$0	\$0
56600-390	Development Expenses	\$0	\$3,892	\$0	\$0	\$0	\$0	\$0
56600-407	Loans & Grants	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000
56600-830	Capital Purchases	\$300,705	\$0	\$0	\$0	\$0	\$0	\$0
56605-390	Economic Development	\$0	\$0	\$5,000	\$382	\$0	\$0	\$0
	Other Uses of Funds							
	Int/Prin on Advance from Sewer Utility	\$11,285	\$532,547	\$347,000	\$0	\$0	\$0	\$0
	Transfer to TIF #6	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0
	Advance to TIF #6	\$0	\$0	\$545,000	\$0	\$0	\$0	\$0
	TOTAL	\$315,909	\$581,439	\$922,000	\$382	\$35,000	\$5,000	\$5,000

Summary

ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Total Revenues and Other Sources	\$1,138	\$543,768	\$870,500	\$481	\$700	\$700	\$700
Total Expenses and Other Uses	\$316,750	\$581,439	\$922,000	\$382	\$35,000	\$5,000	\$5,000
Net change in cash position	(\$315,612)	(\$37,671)	(\$51,500)	\$99	(\$34,300)	(\$4,300)	(\$4,300)
Cash on hand, beginning of year	\$569,964	\$254,352	\$196,192	\$216,681	\$216,681	\$182,381	\$182,381
Cash on hand, end of year	\$254,352	\$216,681	\$144,692	\$216,780	\$182,381	\$178,081	\$178,081

CEMETERY FUND

In accordance with state statutes, if a private cemetery is no longer able to operate, the cemetery is turned over to the municipality. During 2015, the Lisbon Central Cemetery was turned over to the Village of Sussex. The Village Board has chosen to sell the remaining lots as well as provide needed care and maintenance for the grounds. The prior cemetery association turned over their remaining funds which will be used first with any additional funds to be provided by the General Fund as needed.

Budget Impact: After completion of needed maintenance in 2016, the 2017 budget has been reduced \$2,446 (-17.03%) which will allow normal maintenance such as mowing and any other minor maintenance needed.

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
280-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
	FUND BALANCE, JANUARY 1	\$0	(\$110)	\$8,599	\$8,936	\$8,936	\$12,677	\$12,677
	REVENUES							
46540	Lot Sales	\$0	\$0	\$500	\$0	\$0	\$500	\$500
46541	Interment Fees	\$0	\$150	\$750	\$3,325	\$4,000	\$750	\$750
48110	Interest Earnings	\$0	\$13	\$15	\$20	\$30	\$50	\$50
	TOTAL REVENUES	\$0	\$163	\$1,265	\$3,345	\$4,030	\$1,300	\$1,300
280-54910	EXPENDITURES							
110	Salaries	\$0	\$0	\$5,381	\$1,711	\$2,310	\$4,651	\$4,651
120	Wages	\$0	\$164	\$1,576	\$1,449	\$2,800	\$1,658	\$1,658
130	Pension	\$0	\$17	\$459	\$201	\$337	\$429	\$429
150	Payroll Taxes	\$0	\$18	\$532	\$229	\$391	\$483	\$483
211	Legal Fees - Opinions	\$0	\$1,465	\$0	\$0	\$0	\$0	\$0
226	Utilities - Village Stormwater	\$0	\$45	\$60	\$30	\$60	\$63	\$63
242	Maintenance - Buildings & Grounds	\$110	\$704	\$1,000	\$23	\$1,000	\$1,000	\$1,000
290	Contractual Fees	\$0	\$2,645	\$3,220	\$4,050	\$5,760	\$3,630	\$3,630
	Lawn Mowing		\$2,645			\$2,760	\$2,880	\$2,880
	Grave Opening		\$0			\$3,000	\$750	\$750
390	Expenses	\$0	\$6,249	\$750	\$45	\$750	\$0	\$0
820	Grounds Improvements (Capital)	\$0	\$0	\$1,381	\$0	\$1,381	\$0	\$0
	TOTAL EXPENDITURES	\$110	\$11,307	\$14,359	\$7,738	\$14,789	\$11,913	\$11,913
	OTHER SOURCES AND (USES)							
	Cemetery Association Remaining Funds	\$0	\$10,190	\$0	\$0	\$0	\$0	\$0
	Transfer from General Fund	\$0	\$10,000	\$14,500	\$3,625	\$14,500	\$8,000	\$8,000
	TOTAL OTHER SOURCES AND (USES)	\$0	\$20,190	\$14,500	\$3,625	\$14,500	\$8,000	\$8,000
	FUND BALANCE, DECEMBER 31	(\$110)	\$8,936	\$10,005	\$8,168	\$12,677	\$10,064	\$10,064



WATER UTILITY

The following accounts represent the operating and non-operating revenues and expenditures associated with the operation of the Village's Water Utility. See the Village of Sussex Standard Operating Procedures Manual for a complete description of Water Utility policies and procedures.

Budget Impact: The 2017 proposed budget will result in an operating loss of \$16,683. This loss is less than the 2016 budget which had anticipated a \$73,660 loss. Of the 2017 budgeted loss, \$78,213 is an amount budgeted to set aside funds for future tower painting in order to avoid borrowing in the future. As noted in a later section of the budget, 2017 is the year when the cash will be expended for the painting. A rate increase has been approved to go into effect for the fourth quarter of 2016. The 2017 budget reflects increases for both growth and the rate increase.

Overall, the cash position for 2017 is projected to decrease \$272,378. In addition to the previously mentioned tower painting of \$237,921, there are projected payments for meters of \$52,605 due to the new subdivisions in process and principal on debt will increase as a result of restructuring in 2015 and 2016 to better position the utility for future borrowing for radium.

WATER UTILITY BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Utility Operating Expenditures				
Personnel Services	\$ 337,352	\$ 388,329	\$ 368,225	\$ 439,183
Contractual Services	\$ 303,746	\$ 269,452	\$ 313,804	\$ 399,063
Expenses	\$ 653,071	\$ 688,486	\$ 785,889	\$ 819,522
Transfers	\$ 396,262	\$ 364,745	\$ 371,960	\$ 409,527
Total	\$ 1,690,431	\$ 1,711,012	\$ 1,839,878	\$ 2,067,295
Utility Resources				
General Fund	\$ 494,603	\$ 501,912	\$ 501,912	\$ 501,912
Water Utility Revenues	\$1,384,359	\$1,442,478	\$ 1,495,888	\$ 1,548,700
Water Utility Cash on Hand Used	\$ -	\$ -	\$ -	\$ 16,683
Total	\$ 1,878,962	\$ 1,944,390	\$ 1,997,800	\$ 2,067,295

UTILITY HIGHLIGHTS FOR 2016

- * Changed 420 residential water meters
- * Updated hydrants, laterals and valves along Main Street
- * Exercised 700 valves

UTILITY GOALS

- * Provide responsive, cost-effective water services and respond to citizen complaints and concerns in a courteous manner
- * Ensure that all Public Service Commission (PSC) and Department of Natural Resources (DNR) regulations are met
- * Prepare financially for future maintenance of the water system

MAJOR OBJECTIVES FOR 2017

- * Revisit the radium treatment plan for the Village
- * Work on identifying projects that should be coordinated with the Village's roadway maintenance program

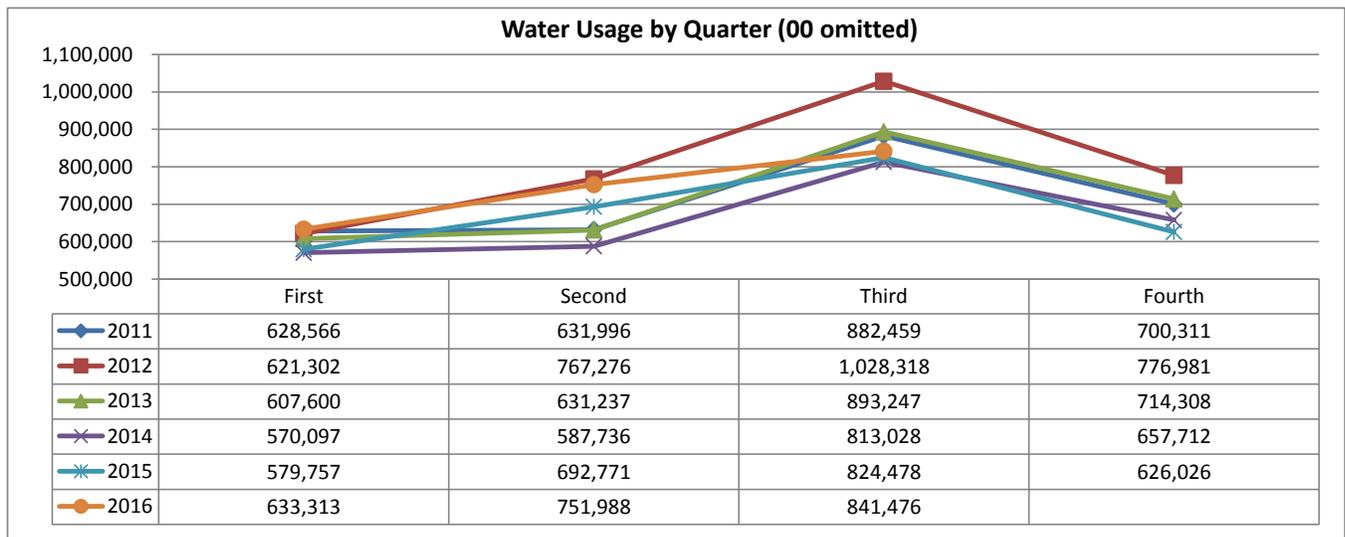
PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Cost per gallon of water pumped	0.0052	0.0048	0.0051	0.0051	0.0052	0.0050	0.0055
Staff hours per meter reading	21	22	25	24	21	21	21
Percentage of water unaccounted for	14%	13%	14%	11%	14%	16%	15%
Average response time to citizen request	24 to 48 hrs						

OPERATING REVENUES

Explanation of Account: Water Utility operating revenues consist of sales of water to residential, commercial, multi-family, public and industrial customers, and revenue generated through use of water for private and public fire protection.

Budget Impact: The 2017 budget was prepared increasing the 2016 estimates for anticipated growth in certain customer classes as well as adjusting for the rate increase taking place in the fourth quarter of 2016. The Utility will continue to explore ways to reduce costs and/or increase efficiencies during the coming year.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
46451	Unmetered Water Sales	\$2,115	\$2,085	\$1,600	\$1,576	\$2,500	\$2,000	\$2,000
46452	Residential Sales	\$880,372	\$913,327	\$926,000	\$445,128	\$929,000	\$972,000	\$972,000
46453	Commercial Sales	\$61,269	\$66,659	\$67,000	\$35,117	\$70,000	\$70,000	\$70,000
46454	Industrial Sales	\$112,051	\$113,090	\$106,500	\$72,647	\$140,000	\$131,250	\$131,250
46458	Multi-Family Residential Sales	\$128,357	\$135,864	\$137,000	\$69,369	\$140,900	\$155,450	\$155,450
	TOTAL CUSTOMER SALES	\$1,184,164	\$1,231,025	\$1,238,100	\$623,837	\$1,282,400	\$1,330,700	\$1,330,700
46455	Private Fire Protection	\$87,482	\$89,958	\$92,800	\$45,604	\$91,700	\$94,000	\$94,000
47491	Public Fire Protection	\$494,603	\$501,912	\$501,912	\$376,434	\$501,912	\$501,912	\$501,912
46450	Sales to Public Authority	\$22,739	\$25,266	\$24,600	\$13,011	\$25,800	\$28,000	\$28,000
	TOTAL SALES OF WATER	\$1,788,988	\$1,848,161	\$1,857,412	\$1,058,886	\$1,901,812	\$1,954,612	\$1,954,612
46456	Forfeited Discounts	\$6,244	\$7,163	\$5,500	\$4,412	\$5,960	\$6,000	\$6,000
46457	Other Operating Revenues	\$83,730	\$89,066	\$83,400	\$72,096	\$90,028	\$90,000	\$90,000
	TOTAL OPERATING REVENUES	\$1,878,962	\$1,944,390	\$1,946,312	\$1,135,394	\$1,997,800	\$2,050,612	\$2,050,612



OPERATING EXPENDITURES

PUMPING EXPENSES

Explanation of Account: Pumping expense is the cost of operating the Village's seven wells, six pump houses, and booster station. The account includes salaries for operation and maintenance of the system, power needed to run the system, supplies and expenses, and costs of maintaining the system's equipment. The supplies and maintenance accounts are detailed below.

Budget Impact: This budget increases \$17,341 (7.32%). The entire increase relates to the labor allocations which are based on the most recent year end. All other line items remained the same as in the 2016 budget.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
950	Operation Labor	\$36,579	\$50,098	\$60,618	\$29,812	\$60,618	\$66,301	\$66,301
951	Power Purchased - Generators	\$0	\$483	\$0	\$0	\$0	\$0	\$0
952	Power Purchased - Pumping	\$152,429	\$153,084	\$160,000	\$108,239	\$154,990	\$160,000	\$160,000
953	Supplies & Expenses	\$3,810	\$4,214	\$4,400	\$2,087	\$4,400	\$4,400	\$4,400
	Miscellaneous	\$250	\$250	\$500			\$500	\$500
	General Pump House Supplies	\$633	\$1,638	\$1,000			\$1,000	\$1,000
	Pumping Plant Utilities (gas)	\$1,561	\$1,088	\$1,400			\$1,400	\$1,400
	Phones	\$1,366	\$1,238	\$1,500			\$1,500	\$1,500
955	Maintenance of Equipment	\$39,343	\$24,139	\$11,849	\$7,903	\$14,502	\$23,507	\$23,507
	Labor	\$2,779	\$10,829	\$2,549			\$14,207	\$14,207
	Pumping Plant Outside Services	\$32,700	\$8,725	\$5,000			\$5,000	\$5,000
	Parts & Equipment	\$824	\$1,507	\$1,000			\$1,000	\$1,000
	Security System	\$3,040	\$3,078	\$3,300			\$3,300	\$3,300
	TOTAL	\$232,161	\$232,018	\$236,867	\$148,041	\$234,510	\$254,208	\$254,208

TREATMENT EXPENSES

Explanation of Account: Treatment costs include the purchase of chemicals for water treatment, operation labor, supplies and expenses, and maintenance of the associated equipment. The supplies and maintenance accounts are detailed below.

Budget Impact: This budget increases \$4,089 (7.69%). Chemicals were increased \$3,000 based on past history. Wages were adjusted as part of the allocation based on the 2015 actual wages.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
630	Operation Labor	\$296	\$1,448	\$490	\$831	\$1,400	\$1,579	\$1,579
631	Chemicals	\$28,711	\$37,882	\$34,000	\$26,974	\$36,103	\$37,000	\$37,000
632	Supplies & Expenses	\$9,543	\$6,429	\$16,200	\$3,329	\$10,000	\$16,200	\$16,200
	Lab Supplies	\$131	\$988	\$500			\$500	\$500
	Miscellaneous	\$27	\$0	\$1,000			\$1,000	\$1,000
	Postage for Lab Samples	\$528	\$641	\$700			\$700	\$700
	Lab Samples	\$8,857	\$4,800	\$14,000			\$14,000	\$14,000
635	Maintenance of Equipment	\$1,277	\$1,024	\$2,500	\$2,380	\$3,000	\$2,500	\$2,500
	Chem Feed Pumps-Repairs/Parts	\$1,032	\$952	\$2,000			\$2,000	\$2,000
	Misc. Repairs	\$245	\$72	\$500			\$500	\$500
	TOTAL	\$39,827	\$46,783	\$53,190	\$33,514	\$50,503	\$57,279	\$57,279

TRANSMISSION AND DISTRIBUTION EXPENSES

Explanation of Account: The Transmission and Distribution Expenses budget includes the costs of maintaining all other system assets and general system operation labor. The maintenance accounts are detailed below. Operation labor costs fluctuate as priorities change annually for these operations.

Budget Impact: This budget increases \$450 (0.18%). All labor accounts have been reallocated to percentages in line with past history resulting in a decrease of \$1,387. \$1,500 was added for additional hydrant repairs needed as a result of the leak survey and \$400 was added for electricity at the booster station..

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
640	Operation Labor	\$28,775	\$42,487	\$47,688	\$24,621	\$43,192	\$55,250	\$55,250
641	Supplies and Expenses	\$7,657	\$7,435	\$7,050	\$5,701	\$8,278	\$7,450	\$7,450
	Diggers Hotline	\$942	\$1,162	\$1,000			\$1,000	\$1,000
	Electricity for Distribution Plant	\$6,612	\$6,273	\$5,900			\$6,300	\$6,300
	Miscellaneous	\$103	\$0	\$150			\$150	\$150
650	Reservoirs & Standpipes	\$20,049	\$19,133	\$96,920	\$13,209	\$19,000	\$98,234	\$98,234
	Labor	\$1,111	\$2,502	\$1,843			\$3,157	\$3,157
	Contracted Services	\$143	\$365	\$0			\$0	\$0
	Miscellaneous (phone, other)	\$415	\$336	\$1,000			\$1,000	\$1,000
	Tank Cleaning & Inspection	\$17,664	\$15,189	\$15,164			\$15,164	\$15,164
	Painting	\$0	\$0	\$78,213			\$78,213	\$78,213
	Security System	\$716	\$741	\$700			\$700	\$700
651	Maintenance of Mains	\$44,293	\$26,290	\$47,367	\$4,203	\$30,000	\$44,079	\$44,079
	Labor	\$2,940	\$1,446	\$4,867			\$1,579	\$1,579
	Street Repair Materials	\$257	\$0	\$1,000			\$1,000	\$1,000
	Contracted Repairs	\$39,278	\$24,181	\$34,000			\$34,000	\$34,000
	Contracted Services - Leak Survey	\$0	\$395	\$3,000			\$3,000	\$3,000
	Main Parts	\$1,750	\$268	\$4,000			\$4,000	\$4,000
	Safety Equipment	\$68	\$0	\$500			\$500	\$500
652	Maintenance of Laterals to the Curb	\$11,140	\$2,131	\$16,592	\$661	\$15,000	\$10,079	\$10,079
	Labor	\$4,883	\$1,033	\$8,092			\$1,579	\$1,579
	Contracted Repairs	\$5,280	\$728	\$8,000			\$8,000	\$8,000
	Pipe Fittings & Covers	\$375	\$16	\$500			\$500	\$500
	Materials and Supplies	\$602	\$354	\$0			\$0	\$0
653	Maintenance of Meters	\$1,826	\$2,422	\$7,877	\$7,300	\$7,177	\$7,939	\$7,939
	Labor	\$877	\$651	\$1,454			\$1,579	\$1,579
	Contracted Repairs & Testing	\$2,274	\$4,158	\$6,500			\$6,500	\$6,500
	Meter Supplies/Chemicals	\$0	\$0	\$1,800			\$1,800	\$1,800
	Parts for Meter Repairs	\$500	\$34	\$6,000			\$6,000	\$6,000
	Allocated 1/2 of Exp to Sewer	(\$1,826)	(\$2,422)	(\$7,877)			(\$7,939)	(\$7,939)
654	Maintenance of Hydrants	\$7,960	\$8,274	\$20,432	\$5,361	\$12,000	\$21,279	\$21,279
	Labor	\$1,345	\$1,350	\$2,232			\$1,579	\$1,579
	Contracted Repairs	\$0	\$755	\$10,000			\$10,000	\$10,000
	Sand Blast Hydrants	\$4,300	\$4,570	\$5,700			\$5,700	\$5,700
	Parts/Miscellaneous	\$2,315	\$1,599	\$2,500			\$4,000	\$4,000
655	Maintenance of Other	\$1,215	\$1,432	\$5,012	\$2,991	\$5,012	\$5,079	\$5,079
	Labor	\$915	\$74	\$1,512			\$1,579	\$1,579
	Parts/Contracted Services	\$300	\$0	\$2,000			\$2,000	\$2,000
	Maintenance of Buildings	\$0	\$0	\$1,000			\$1,000	\$1,000
	Parts/Materials	\$0	\$1,358	\$500			\$500	\$500
	TOTAL	\$122,915	\$109,604	\$248,938	\$64,047	\$139,659	\$249,388	\$249,388

CUSTOMER ACCOUNT EXPENSES

Explanation of Account: The Customer Account Expenses budget represents the costs of reading meters and the administrative expense associated with billing, accounting, and collection of water bills. The Accounting & Collecting and Supplies accounts are detailed below.

Budget Impact: This budget increases \$3,788 (6.08%). Accounting and collecting wages increase \$2,318 as a result of wage increases and additional administrative assistant time. Accounting supplies were increased to cover postage costs after changing from postcard bills to full size paper bills.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
901	Meter Reading Expenses	\$1,137	\$1,220	\$1,308	\$892	\$1,308	\$2,178	\$2,178
902	Accounting & Collecting	\$53,646	\$61,168	\$56,825	\$41,176	\$57,765	\$59,143	\$59,143
	Finance Director			\$22,726			\$23,572	\$23,572
	Finance Department Staff			\$18,721			\$18,475	\$18,475
	Administrative Assistants			\$15,378			\$17,096	\$17,096
903	Accounting Supplies	\$3,461	\$4,096	\$3,725	\$3,489	\$4,180	\$4,325	\$4,325
	Postage	\$1,617	\$1,746	\$1,600			\$2,200	\$2,200
	Supplies & Forms	\$225	\$682	\$425			\$425	\$425
	Software Management	\$1,619	\$1,668	\$1,700			\$1,700	\$1,700
904	Uncollectible Accounts	\$432	\$380	\$500	(\$127)	\$0	\$500	\$500
	TOTAL	\$58,676	\$66,864	\$62,358	\$45,430	\$63,253	\$66,146	\$66,146



ADMINISTRATIVE AND GENERAL EXPENSES

Explanation of Account: The Administrative and General expense accounts include the costs for administration of the water utility as well as other general expense items related to operations.

Budget Impact: This section of the budget increases \$3,392 (0.82%). Pension and benefits increased \$2,621 and IT related items increased \$2,275. There were some other minor increases and all increases were offset by a decrease in the labor accounts in this section of \$2,553 after adjusting the allocation percentages.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
920	Salaries	\$123,082	\$138,287	\$162,243	\$143,419	\$162,243	\$162,860	\$162,860
921	Office Supplies	\$9,279	\$10,610	\$11,357	\$6,973	\$11,357	\$11,706	\$11,706
	General	\$2,319	\$2,162	\$2,500			\$2,500	\$2,500
	Postage	\$679	\$922	\$1,000			\$1,000	\$1,000
	Telephone & Internet Access	\$1,751	\$2,330	\$1,000			\$1,765	\$1,765
	Wireless Connection for Field Compute	\$500	\$0	\$500			\$500	\$500
	Water, Sewer & Stormwater Charges	\$1,144	\$1,070	\$1,275			\$1,491	\$1,491
	Printing & Postage (Courier)	\$1,224	\$1,075	\$1,000			\$1,000	\$1,000
	Electric - share of garage	\$0	\$1,594	\$1,632			\$1,000	\$1,000
	Gas - Heating	\$1,662	\$1,457	\$2,450			\$2,450	\$2,450
923	Outside Services	\$27,330	\$35,752	\$35,200	\$26,336	\$35,200	\$36,675	\$36,675
	Engineering	\$11,360	\$15,184	\$11,000			\$11,000	\$11,000
	Attorney	\$0	\$0	\$1,000			\$0	\$0
	Computer/Website Maintenance	\$8,470	\$12,050	\$5,300			\$7,575	\$7,575
	GIS maintenance	\$0	\$1,068	\$10,000			\$10,000	\$10,000
	Auditor	\$7,500	\$7,450	\$7,900			\$8,100	\$8,100
924	Insurance (property, liability, work comp)	\$15,531	\$14,351	\$16,500	\$13,215	\$15,990	\$17,000	\$17,000
926	Pension & Benefits	\$71,360	\$68,442	\$110,671	\$60,809	\$86,436	\$113,292	\$113,292
928	Regulatory Commission	\$231	\$0	\$1,000	\$8,006	\$8,000	\$2,000	\$2,000
930	Misc. Gen'l Expense	\$24,048	\$18,536	\$24,343	\$11,703	\$24,343	\$21,629	\$21,629
	Labor	\$5,445	\$5,126	\$9,028			\$6,314	\$6,314
	Uniforms	\$2,020	\$1,924	\$2,000			\$2,000	\$2,000
	Seminars/Training	\$12,494	\$9,264	\$10,315			\$10,315	\$10,315
	Memberships & Subscriptions	\$2,044	\$1,714	\$0			\$0	\$0
	Safety Equipment	\$512	\$129	\$1,000			\$1,000	\$1,000
	Employee Testing/Physicals	\$432	\$22	\$500			\$500	\$500
	Miscellaneous Supplies	\$1,101	\$357	\$1,500			\$1,500	\$1,500
931	Office Rent	\$27,500	\$27,500	\$30,000	\$22,500	\$30,000	\$30,000	\$30,000
933	Transportation	\$11,660	\$6,409	\$14,669	\$7,590	\$14,669	\$14,779	\$14,779
	Labor	\$884	\$497	\$1,469			\$1,579	\$1,579
	Gas	\$6,592	\$4,382	\$9,000			\$9,000	\$9,000
	Parts/Oil/Grease	\$773	\$806	\$1,000			\$1,000	\$1,000
	Tires	\$2,032	\$512	\$1,200			\$1,200	\$1,200
	Contracted Maintenance	\$1,379	\$212	\$2,000			\$2,000	\$2,000
935	Garage & Plant Maint.	\$5,375	\$7,892	\$9,645	\$10,633	\$9,645	\$9,079	\$9,079
	Labor	\$1,298	\$1,671	\$2,145			\$1,579	\$1,579
	Equipment Maintenance	\$3,059	\$2,971	\$5,500			\$5,500	\$5,500
	Supplies/Cleaning/Lights	\$236	\$1,536	\$500			\$500	\$500
	Heating Maintenance Contractor	\$782	\$1,714	\$1,500			\$1,500	\$1,500
	TOTAL	\$315,396	\$327,779	\$415,628	\$311,184	\$397,883	\$419,020	\$419,020

OTHER OPERATING EXPENSES

Explanation of Account: The Other Operating Expense accounts include both payroll taxes, the property tax equivalent paid to the Village General Fund based on the value of the Utility's assets, and depreciation costs, which tend to increase annually as the system expands.

Budget Impact: The budget increases \$18,263 (1.82%). Depreciation increases about \$12,000 with the addition of assets in the new developments and taxes increase about \$6,200 as overall plant investment increases.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
540	Depreciation	\$535,092	\$536,930	\$575,085	\$431,314	\$552,656	\$581,263	\$581,263
408	Taxes	\$386,364	\$391,034	\$427,906	\$322,619	\$401,414	\$439,991	\$439,991
	TOTAL	\$921,456	\$927,964	\$1,002,991	\$753,933	\$954,070	\$1,021,254	\$1,021,254

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	TOTAL REVENUES	\$1,878,962	\$1,944,390	\$1,946,312	\$1,135,394	\$1,997,800	\$2,050,612	\$2,050,612
	TOTAL EXPENSES	\$1,690,431	\$1,711,012	\$2,019,972	\$1,356,149	\$1,839,878	\$2,067,295	\$2,067,295
	BALANCE	\$188,532	\$233,379	(\$73,660)	(\$220,755)	\$157,922	(\$16,683)	(\$16,683)

NON-OPERATING INCOME AND EXPENSES

Explanation of Account: The Non-Operating Income accounts consist of interest earned on general investments and rebates from the IRS for interest payments on the Build America Bonds. The expense portion includes the costs associated with financing the Utility's debt.

Budget Impact: In 2016, two revenue bonds were refunded with a portion being paid using cash on hand. This results in lower interest payments going forward which will put the utility in position to handle debt payments when radium treatment facilities must be financed beginning in 2017. The projected net loss of \$81,647 is lower than had been budgeted in 2016 as a result of those lower payments. This is not a true cash picture because some of the expense items are not actual cash payments. These will be itemized in the Cash Adjustment section of the budget.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	\$11,879	\$13,826	\$7,500	\$5,601	\$9,700	\$8,000	\$8,000
42900	Bond Premium Amortization	\$1,910	\$2,498	\$1,971	\$1,971	\$1,971	\$1,811	\$1,811
48120	IRS Rebate - Interest on BABs	\$30,043	\$20,116	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$43,832	\$36,440	\$9,471	\$7,572	\$11,671	\$9,811	\$9,811

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$98,797	\$67,855	\$15,215	\$10,229	\$15,246	\$13,550	\$13,550
621	Interest Mortgage Rev Bonds	\$143,140	\$132,236	\$121,098	\$50,401	\$87,485	\$59,403	\$59,403
691	Bond Issuance Expenses	\$0	\$28,278	\$0	\$51,691	\$26,103	\$0	\$0
546	Amortization Debt Discount	\$2,649	\$2,336	\$2,069	\$2,069	\$2,069	\$1,822	\$1,822
	TOTAL	\$244,586	\$230,705	\$138,382	\$114,390	\$130,903	\$74,775	\$74,775
	BALANCE	(\$12,223)	\$39,114	(\$202,571)	(\$327,573)	\$38,690	(\$81,647)	(\$81,647)

CASH ADJUSTMENTS

Explanation of Account: The Cash Adjustments section is included for informational purposes only. It is used to represent the budget on a cash basis similar to the General Fund. Hence, non-cash expenditures, such as depreciation of system assets and non-operating income, such as Reserve Capacity Assessment fees are shown, as well as capital expenses paid by debt or cash on hand.

Budget Impact: The Water Utility will utilize \$272,378 (13.20%) of its estimated cash balance of about \$2.1 million on hand in 2017. The capital purchases budgeted include \$750,000 to start radium treatment planning; \$375,000 for Main Street reconstruction; painting the tower at well #5 for \$237,921; \$30,000 for the Village Park Master Plan; \$52,605 for meters for new residential development; \$50,000 as a contingency if a pump fails; and \$15,778 for computer purchases. It is the goal of the Utility to fund the purchases from operations; however, the Main Street and radium projects will be borrowed for because they cannot be supported with the existing cash balances.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	ADJUSTMENTS:							
	Special/RCA Assessments Received	\$60,807	\$54,680	\$91,620	\$57,678	\$94,476	\$129,275	\$129,275
	Depreciation	\$535,092	\$536,930	\$575,085	\$431,314	\$552,656	\$581,263	\$581,263
	Amortization	\$2,649	\$2,336	\$2,069	\$2,069	\$2,069	\$1,822	\$1,822
	Bond Proceeds	\$0	\$1,250,000	\$462,000	\$1,515,000	\$1,515,000	\$1,155,000	\$1,155,000
	Change in Receivables & Payables	(\$21,777)	\$40,507	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$78,213	\$0	\$0	\$78,213	\$78,213
	Bond Principal Payments	(\$418,515)	(\$2,221,947)	(\$580,000)	(\$2,105,000)	(\$2,105,000)	(\$625,000)	(\$625,000)
	CAPITAL OUTLAY	(\$392,325)	(\$76,601)		(\$120,657)	(\$579,879)		
107	Construction in Progress			\$0			(\$750,000)	(\$750,000)
314	Wells and Springs			\$0			\$0	\$0
321	Pumping Plant Structures			\$0			\$0	\$0
325	Elec. Pumping Equipment			(\$50,000)			(\$50,000)	(\$50,000)
332	Water Treatment Eqpmt.			\$0			\$0	\$0
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			(\$237,921)			(\$237,921)	(\$237,921)
343	Trans & Dist Mains			(\$462,000)			(\$405,000)	(\$405,000)
345	Services			\$0			\$0	\$0
346	Meters			(\$90,000)			(\$52,605)	(\$52,605)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			(\$1,500)			\$0	\$0
392	Transportation Equipment			\$0			\$0	\$0
394	Shop/Garage Safety Eq./Maint Eq			\$0			\$0	\$0
397	Communication Equipment/SCADA			(\$10,000)			\$0	\$0
398	Other General Equipment			\$0			\$0	\$0
391.1	Computers and accessories			(\$5,000)			(\$15,778)	(\$15,778)
	CHANGE IN CASH BALANCE	(\$246,292)	(\$374,982)	(\$430,005)	(\$547,169)	(\$481,988)	(\$272,378)	(\$272,378)

CASH BALANCE - BEGINNING OF YEAR	\$3,184,499	\$2,938,208	\$3,082,695	\$2,563,226	\$2,563,226	\$2,081,238	\$2,081,238
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CASH BALANCE - END OF YEAR	\$2,938,208	\$2,563,226	\$2,652,690	\$2,016,057	\$2,081,238	\$1,808,860	\$1,808,860
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End of Year Cash Balances						
Restricted:						
Bond Reserves & Debt Service Cash	\$1,057,603	\$1,056,682			\$1,035,116	\$1,040,524
RCAs	\$276,637	\$31,995			\$126,471	\$255,746
Unrestricted:						
Operating	\$1,368,417	\$1,159,395			\$508,785	\$279,932
Water Tower Painting	\$235,351	\$314,153			\$392,366	\$232,658
	\$2,938,008	\$2,562,225			\$2,062,738	\$1,808,860

SEWER UTILITY

The following accounts represent the operating and non-operating revenues and expenditures associated with the operation of the Village's Sewer Utility. A complete description of Sewer Utility policies and procedures can be found in the Village of Sussex Standard Operating Procedures Manual.

Budget Impact: As a result of the plant expansion in 2008, the Sewer Utility has been implementing small annual rate increases to keep up with the costs of running the plant. The most recent rate study was completed in 2012 and calls for annual rate increases of 3 to 5%. The 2017 budget was prepared using a 1% increase, and we have seen declines in revenues from the waste haulers.

UTILITY BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Utility Expenditures				
Personnel Services	\$479,929	\$519,147	\$570,014	\$579,700
Contractual Services	\$498,190	\$473,236	\$504,900	\$486,250
Expenses	\$1,256,345	\$988,757	\$977,575	\$1,016,767
Transfers	\$0	\$0	\$0	\$0
Total	\$2,234,464	\$1,981,140	\$2,052,489	\$2,082,717
Utility Resources				
Sewer Utility Revenues	\$1,794,904	\$1,846,866	\$2,851,596	\$1,949,500
Sewer Utility Other Sources	\$439,560	\$134,274	(\$799,107)	\$133,217
Total	\$2,234,464	\$1,981,140	\$2,052,489	\$2,082,717

UTILITY HIGHLIGHTS FOR 2016

- * Conducted a phosphorus removal pilot study
- * Completed a Capacity, Management, Operation and Maintenance program manual for the collection system

UTILITY GOALS

* The Sewer Utility will strive to provide efficient collection, and treatment of the regional communities treatment needs, while advancing the use of technology to provide better impacts for the environment and lowering operating costs

MAJOR OBJECTIVES FOR 2017

* Fulfill the needs of the utility's customers by properly operating, maintaining and cleaning the wastewater treatment plant and collection system in an effort to maintain the infrastructure and high quality of the receiving stream.

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Sewage Treated per FTE (MG)	215.75	186.00	171.50	225.14	240.86	174.00	243.14
Cost per Sewage Treated (MG)	\$2,742	\$3,271	\$3,268	\$2,737	\$2,650	\$3,253	\$2,412
Total Sewage Treated (Millions of Gallons)	863	744	686	788	843	609	851



OPERATING REVENUES

Explanation of Account: The Village Sewer Utility operating revenues come primarily from service charges assessed to residential, commercial, multi-family and industrial customers. Additional revenue is also generated from other governmental units and septic haulers. Sewer rates were increased in 1994 and 1997 to reflect the higher operating costs and increased debt payments as a result of the construction of the Regional Wastewater Treatment Facility. The rates were decreased late in 2002. In 2010, there was a significant rate increase to cover plant expansion and since that time, the Sewer Utility has operated using small annual increases.

Budget Impact: The budget increases \$80,400 (4.30%) over 2016. This is prepared based on a 1% rate increase going into effect for the second half of the year as well as additional residential, commercial and multi-family customers in 2017. There have been decreases in revenue from waste haulers, so this has also been considered for the 2017 budget.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
101-46410	Residential Revenues	\$916,169	\$948,280	\$973,500	\$475,582	\$974,265	\$990,300	\$990,300
102-46410	Commercial Revenues	\$75,295	\$84,234	\$87,800	\$45,716	\$995,000	\$90,000	\$90,000
103-46410	Industrial Revenues	\$141,207	\$140,251	\$152,000	\$95,408	\$200,000	\$170,000	\$170,000
104-46410	Public Authority Revs	\$34,096	\$38,631	\$38,600	\$20,410	\$41,913	\$42,300	\$42,300
105-46410	Multi-Family Residential Revenues	\$178,980	\$192,959	\$205,000	\$100,195	\$216,602	\$226,600	\$226,600
110-46412	Other Govt. - User Charges	\$305,621	\$321,202	\$292,800	\$218,396	\$326,676	\$330,000	\$330,000
115-46412	Other Govt. - Collection Sys Maint.	\$30,044	\$14,476	\$11,000	\$8,447	\$10,240	\$10,000	\$10,000
120-46414	Septic System	\$107,717	\$98,389	\$103,000	\$50,110	\$81,000	\$85,000	\$85,000
000-46416	Hauling Permits	\$1,000	\$900	\$900	\$900	\$900	\$900	\$900
000-46415	Late Payment Penalties	\$5,673	\$6,915	\$6,000	\$4,868	\$6,600	\$6,000	\$6,000
000-46417	Other Operating Revenues	\$462	\$1,940	\$0	\$1,056	\$0	\$0	\$0
	Revenues Before Credits	\$1,796,264	\$1,848,177	\$1,870,600	\$1,021,088	\$2,853,196	\$1,951,100	\$1,951,100
	LESS:							
125-46414	Sewerage Service Credits	\$1,360	\$1,311	\$1,500	\$744	\$1,600	\$1,600	\$1,600
	Revenues After Credits	\$1,794,904	\$1,846,866	\$1,869,100	\$1,020,344	\$2,851,596	\$1,949,500	\$1,949,500



OPERATING EXPENSES

Explanation of Account: This account group includes all direct labor costs for operation of the Wastewater Treatment Plant and sewage collection system. It also includes costs for electricity, chemicals required for sewage treatment, operation of the plant laboratory, and sludge transportation and disposal costs.

Budget Impact: This budget decreases \$12,363 (-2.23%). Operation labor decreases \$25,963 as a result of moving a salaried employee to a different line item in the budget. Costs for phosphorus removal were increased \$17,000 to allow for continuation of the SorbX treatment started in 2016. The sludge hauling budget has been increased by \$5,000 as a result of rising costs. Heating costs were decreased \$9,600 based on past history.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
120	Operations Labor-Total	\$149,766	\$141,039	\$167,087	\$103,982	\$160,000	\$141,124	\$141,124
224	Power & Fuel - Pumping	\$155,287	\$155,055	\$157,000	\$100,750	\$155,700	\$157,000	\$157,000
200-224	Collection		\$5,281	\$7,700		\$7,700	\$7,000	\$7,000
300-224	Treatment		\$149,774	\$149,300		\$148,000	\$150,000	\$150,000
300-411	Phosphorus Removal	\$19,124	\$24,249	\$33,000	\$25,355	\$45,000	\$50,000	\$50,000
349	Other Oper. Exp.-ALL	\$14,524	\$13,110	\$15,700	\$10,281	\$14,278	\$16,900	\$16,900
	Environmental Fee	\$7,299	\$6,052	\$8,000			\$8,000	\$8,000
	Miscellaneous	\$135	\$0	\$500			\$500	\$500
	Uniforms	\$2,307	\$1,924	\$2,000			\$2,000	\$2,000
	Inventory Fee/Emer.Response Brd.	\$205	\$205	\$200			\$200	\$200
	Water & Sewer	\$4,578	\$4,929	\$5,000			\$6,200	\$6,200
300-222	Heat	\$38,955	\$18,752	\$31,600	\$10,865	\$16,000	\$22,000	\$22,000
300-420	Laboratory Supplies	\$4,398	\$3,737	\$4,500	\$1,426	\$4,500	\$4,500	\$4,500
300-430	Sludge Hauling & Permit	\$161,436	\$149,923	\$140,000	\$63,618	\$150,000	\$145,000	\$145,000
	Contract Hauling	\$161,436	\$149,690	\$140,000			\$145,000	\$145,000
	Miscellaneous	\$0	\$233	\$0			\$0	\$0
330	Transport.-ALL	\$4,380	\$3,619	\$6,000	\$3,710	\$5,000	\$6,000	\$6,000
	Gasoline/Diesel	\$3,892	\$2,294	\$5,000			\$5,000	\$5,000
	Other Vehicle Maintenance	\$488	\$1,325	\$1,000			\$1,000	\$1,000
	TOTAL	\$547,870	\$509,484	\$554,887	\$319,987	\$550,478	\$542,524	\$542,524



MAINTENANCE EXPENSES

Explanation of Account: This account is primarily for the expenses related to maintenance of the collection and treatment system, including lift stations and mains. It includes cleaning, televising, and repairing mains, and also the costs of the annual preventative maintenance program, which includes maintenance of the SCADA system and maintenance of other equipment. The largest annual expense is preventative maintenance. This account can fluctuate greatly due to breaks in sewer laterals.

Budget Impact: This budget increases \$3,300 (3.22%). Outside services for maintenance of the treatment plant increased \$5,800 to cover maintenance of the aging plant. After a new Intermunicipal Agreement was completed, the costs for the Lannon Interceptor operation and maintenance should decrease slightly and the budget was reduced \$2,500 to reflect this.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
200-241	Sewage Collect. System	\$64,238	\$53,014	\$64,500	\$29,525	\$78,000	\$62,000	\$62,000
	Sewer Cleaning	\$14,227	\$16,410	\$19,000			\$19,000	\$19,000
	Televising & Repairs	\$0	\$10,329	\$18,000			\$18,000	\$18,000
	Lannon Interceptor O & M	\$7,848	\$25,971	\$25,000			\$22,500	\$22,500
	Equipment & Maintenance	\$42,163	\$304	\$2,500			\$2,500	\$2,500
200-243	Collection Pumping Equip.	\$1,988	\$1,203	\$2,000	\$482	\$2,000	\$2,000	\$2,000
	SCADA - Phone	\$946	\$708	\$1,000			\$1,000	\$1,000
	Parts & Supplies	\$1,042	\$495	\$750			\$750	\$750
	Building Repairs & Maintenance	\$0	\$0	\$250			\$250	\$250
300-245	Treatment & Distrib. Equip.	\$17,377	\$24,396	\$14,200	\$10,226	\$20,000	\$20,000	\$20,000
	Oil & Grease	\$1,648	\$283	\$1,200			\$1,200	\$1,200
	Misc. Supplies & Parts	\$4,438	\$6,788	\$5,000			\$7,000	\$7,000
	Outside Services	\$11,291	\$17,325	\$8,000			\$11,800	\$11,800
249	Gen. Plant & Equip.-Total	\$18,732	\$20,478	\$21,750	\$25,917	\$26,000	\$21,750	\$21,750
	HVAC Maintenance & Repairs	\$3,116	\$3,944	\$4,000			\$4,000	\$4,000
	Supplies, Parts, & Materials	\$10,522	\$8,369	\$8,000			\$8,000	\$8,000
	Building Repairs & Maintenance	\$4,118	\$6,218	\$8,500			\$8,500	\$8,500
	Cleaning Supplies - In House	\$231	\$710	\$500			\$500	\$500
	Diesel for Generator	\$0	\$0	\$250			\$250	\$250
	Fire Inspection/Alarm Monitoring	\$745	\$1,237	\$500			\$500	\$500
	TOTAL	\$102,335	\$99,091	\$102,450	\$66,150	\$126,000	\$105,750	\$105,750



ADMINISTRATIVE AND GENERAL EXPENSE

Explanation of Account: This account group includes the administrative costs of running the Wastewater Treatment Plant including billing and accounting costs, supervisory labor, office supplies, legal fees, auditing expenses, engineering costs, employee benefits, and payments to the Village for office rent.

Budget Impact: The overall budget increases \$49,885 (9.04%). Wages and benefits in this section increase \$45,339 after moving the foremen to the salaries account. General insurance increases by \$2,500 and meter expenses increase \$1,812.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
620-53610-	Billing & Accounting - Total	\$55,187	\$64,364	\$75,545	\$47,426	\$69,242	\$62,375	\$62,375
215	Finance Director			\$22,726			\$23,572	\$23,572
	Finance Dept Staff			\$18,721			\$19,307	\$19,307
	Administrative Staff			\$32,498			\$17,096	\$17,096
	Postage for Utility Bills			\$1,600			\$2,400	\$2,400
200-535	Meter Expenses	\$45,116	\$44,586	\$47,490	\$0	\$48,440	\$49,302	\$49,302
110	Admin & General Salaries - Total	\$156,684	\$198,618	\$162,733	\$152,268	\$207,526	\$219,239	\$219,239
212	Outside Services Employed-Total	\$40,177	\$50,415	\$57,200	\$47,832	\$57,200	\$56,500	\$56,500
	Engineering	\$1,896	\$14,814	\$15,000			\$15,000	\$15,000
	GIS Maintenance	\$1,048	\$1,232	\$10,000			\$10,000	\$10,000
	Attorney	\$0	\$0	\$800			\$0	\$0
	Audit	\$7,000	\$6,975	\$7,400			\$7,700	\$7,700
	Testing	\$18,598	\$14,311	\$15,000			\$15,000	\$15,000
	Computer Consultant / IT	\$10,693	\$11,920	\$8,000			\$7,600	\$7,600
	Diggers Hotline	\$942	\$1,163	\$1,000			\$1,200	\$1,200
222	Utilities--Heat (office space)		\$497	\$1,000	\$393	\$550	\$1,000	\$1,000
224	Utilities--Electric (office space)		\$1,231	\$1,632	\$439	\$900	\$1,000	\$1,000
310	Office Expenses - Total	\$8,369	\$9,729	\$8,900	\$7,965	\$10,605	\$9,665	\$9,665
	Telephone & Internet	\$2,205	\$2,603	\$1,900			\$2,665	\$2,665
	Supplies & Expenses	\$2,649	\$3,293	\$3,000			\$3,000	\$3,000
	Newsletters	\$1,224	\$1,135	\$1,000			\$1,000	\$1,000
	Software Support	\$1,612	\$1,790	\$2,000			\$2,000	\$2,000
	Postage	\$679	\$908	\$1,000			\$1,000	\$1,000
510	Insurance-Total	\$31,029	\$28,968	\$31,000	\$27,728	\$31,700	\$33,500	\$33,500
130	Pension & Benefits - Total	\$91,713	\$83,864	\$26,050	\$19,434	\$28,673	\$28,583	\$28,583
135	Employee Insurance	Included in account 130		\$96,080	\$50,585	\$71,339	\$96,350	\$96,350
345	Misc. General Exp. - Total	\$10,390	\$10,946	\$14,315	\$7,511	\$14,315	\$14,315	\$14,315
	Schools, Conferences, & Mileage	\$6,405	\$7,698	\$7,315			\$7,315	\$7,315
	Memberships & Subscriptions	\$1,014	\$1,130	\$1,500			\$1,500	\$1,500
	Accts Rec Collection Expenses	\$229	\$526	\$1,500			\$1,500	\$1,500
	Misc. & Safety Equipment	\$2,742	\$1,592	\$4,000			\$4,000	\$4,000
200-530	Office Rent - Collection	\$13,750	\$13,750	\$15,000	\$11,250	\$15,000	\$15,000	\$15,000
300-530	Office Rent - Treatment	\$13,750	\$13,750	\$15,000	\$11,250	\$15,000	\$15,000	\$15,000
	TOTAL	\$466,165	\$520,718	\$551,945	\$384,081	\$570,490	\$601,830	\$601,830

OTHER OPERATING EXPENSES

Explanation of Account: Other Operating Expenses includes the depreciation cost of system assets and payroll taxes paid by the Utility.

Budget Impact: This budget increases \$3,398 (0.41%) in 2017 mainly for depreciation. Depreciation is recorded for accounting purposes but is not an actual outlay of cash by the utility.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation-Total	\$1,091,515	\$820,585	\$798,327	\$598,745	\$772,287	\$800,585	\$800,585
200-540	Collection	\$412,540	\$415,847	\$445,837	\$334,378	\$424,058	\$451,385	\$451,385
300-540	Treatment	\$678,975	\$404,738	\$318,688	\$239,016	\$319,596	\$319,597	\$319,597
100-540	To Be Allocated	\$0	\$0	\$33,802	\$25,351	\$28,633	\$29,603	\$29,603
150	Payroll Tax-Total	\$26,579	\$31,262	\$30,888	\$22,465	\$33,234	\$32,028	\$32,028
	TOTAL	\$1,118,094	\$851,847	\$829,215	\$621,210	\$805,521	\$832,613	\$832,613

OPERATING SUMMARY

	2014	2015	2016	ACTUAL	2016	2017	2017
	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$1,794,904	\$1,846,866	\$1,869,100	\$1,020,344	\$2,851,596	\$1,949,500	\$1,949,500
Operating Expenses	\$2,234,464	\$1,981,140	\$2,038,497	\$1,391,428	\$2,052,489	\$2,082,717	\$2,082,717
BALANCE	(\$439,560)	(\$134,274)	(\$169,397)	(\$371,084)	\$799,107	(\$133,217)	(\$133,217)

NON-OPERATING INCOME AND EXPENSES

Explanation of Account: The revenue portion of this section includes interest earnings on investments and interest payments from other funds and municipalities. The expense portion of this section includes all debt-related costs of operating the Utility.

Budget Impact: The Sewer Utility operates at a deficit on an accounting basis. The projected deficit in 2017 is \$239,766. This is because sewer rates are not structured to recover the depreciation on the plant. The projected deficit is less than the 2016 budgeted deficit by about \$50,000.

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
620	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
000-48118	Interest from Other Funds	\$1,285	\$1,506	\$950	\$0	\$0	\$0	\$0
000-48119	Interest - Other Govt.'s	\$78,566	\$73,615	\$68,539	\$35,554	\$68,539	\$63,332	\$63,332
	Interest Earnings	\$15,472	\$13,924	\$15,000	\$8,848	\$13,173	\$15,000	\$15,000
	TOTAL	\$95,323	\$89,045	\$84,489	\$44,402	\$81,712	\$78,332	\$78,332

ACCT #	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
620	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
	EXPENSES:							
58200-620	Interest on Long Term Debt	\$88,172	\$78,535	\$56,077	\$24,991	\$56,077	\$45,772	\$45,772
58200-621	Interest Mortgage Rev Bonds	\$145,783	\$136,461	\$126,902	\$44,442	\$126,902	\$117,099	\$117,099
58200-629	Interest Debt to Lannon	\$3,129	\$1,055	\$0	\$0	\$0	\$0	\$0
59910-546	Amortization Debt Discount	\$2,748	\$2,630	\$2,502	\$2,502	\$2,502	\$2,355	\$2,355
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
59910-547	Amortization-Lannon	\$53,808	\$53,803	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$313,295	\$292,139	\$205,136	\$91,590	\$205,136	\$184,881	\$184,881
	BALANCE	(\$657,532)	(\$337,368)	(\$290,044)	(\$418,272)	\$675,683	(\$239,766)	(\$239,766)

CASH ADJUSTMENTS

Explanation of Account: The Cash Adjustments section is included for informational purposes only. It is used to present the budget on a cash basis similar to the General Fund. Hence, non-cash expenditures such as depreciation of system assets and non-operating income such as Reserve Capacity Assessment fees are shown as well as capital expenses paid by debt or cash on hand.

Budget Impact: The Utility's cash balance is projected to increase \$321,228 (7.46%) as a result of RCA collections and favorable operations if depreciation were excluded. Growth is expected to continue in 2017 with 45 new homes and additional commercial and multi-family construction providing RCAs. The main capital payment in 2017 will be the Main Street construction of \$740,000. There will also be the purchase of make up air units and thermostats for \$75,071 and professional services related to phosphorus treatment of \$45,000.

ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	\$289,230	\$428,390	\$222,705	\$156,760	\$222,705	\$254,850	\$254,850
Non-Cash Depreciation	\$1,091,515	\$820,585	\$798,327	\$598,745	\$772,287	\$800,585	\$800,585
Amortization	\$76,211	\$76,088	\$22,157	\$22,157	\$22,157	\$22,010	\$22,010
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$740,000	\$740,000
Other Govt. Prin. on Debt	\$191,936	\$196,825	\$201,838	\$201,838	\$201,838	\$206,978	\$206,978
Change in Receivables & Payables	\$2,636	(\$42,388)	\$0	\$0	\$0	\$0	\$0
Principal Received from Other Funds	\$10,000	\$531,037	\$346,037	\$0	\$0	\$0	\$0
Bond Principal Payments	(\$791,571)	(\$813,033)	(\$1,303,441)	(\$1,128,441)	(\$1,303,441)	(\$573,080)	(\$573,080)
Acquisition & Construction of Capital Assets:	(\$254,336)	(\$407,775)		(\$25,804)	(\$309,861)		
Construction in Progress			\$0			\$0	\$0
Equipment			(\$15,500)			(\$75,071)	(\$75,071)
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			(\$290,000)			(\$760,000)	(\$760,000)
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			\$0			\$0	\$0
Professional Services			\$0			(\$45,000)	(\$45,000)
Transportation Equipment			\$0			\$0	\$0
Office Equipment/Computers			(\$5,000)			(\$10,278)	(\$10,278)
CHANGE IN CASH BALANCE	(\$41,911)	\$452,361	(\$312,921)	(\$593,017)	\$281,368	\$321,228	\$321,228

CASH BALANCE - BEGINNING OF YEAR	\$4,565,224	\$4,523,313	\$4,665,792	\$4,975,674	\$4,975,674	\$5,257,042	\$5,257,042
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CASH BALANCE - END OF YEAR	\$4,523,313	\$4,975,674	\$4,352,871	\$4,382,657	\$5,257,042	\$5,578,270	\$5,578,270
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End of Year Cash Balances	2014	2015	2016	2016	2017	2017
Restricted:						
Debt Service Cash	269,816	274,516		279,335	284,287	284,287
Depreciation & Replacement Funds	1,849,202	1,874,606		1,925,866	1,985,866	1,985,866
RCAs	807,010	1,521,712		1,233,917	1,488,767	1,488,767
Construction Funds	522,429	262,549		-	-	-
Unrestricted:						
Operating	1,023,523	1,023,913		1,799,496	1,800,872	851,561
Sewer Back Up Reserve	18,332	18,378		18,428	18,478	18,478
	4,490,313	4,975,674		5,257,042	5,578,270	4,628,959

STORMWATER UTILITY

The Stormwater Utility was created in 2006. This utility addresses the requirements of the Village's NR 216 permit. It also helps fund and carry out the Village's Stormwater Management Plan. A heavy emphasis of the utility will be on addressing water quality issues. Projects included in the budget are:

- * Street Sweeping
- * Catch Basin Cleaning
- * Erosion Control Efforts
- * Riparian Forestry Project
- * Stormwater Quality Review
- * Education of Water Quality Issues
- * Infrastructure Improvements
- * Stream Monitoring

The Stormwater Utility has been accumulating cash for several large dollar projects that will be needed to maintain existing infrastructure and for the Village's stormwater discharge permit. The projects began in 2016 and will continue into 2017. A discussion also needs to ensue for how the Utility will account for its share of road projects and the other future Stormwater capital projects. A rate increase is necessary.

STORMWATER UTILITY BUDGET SUMMARY				
	2014 Actual	2015 Actual	2016 Estimate	2017 Budget
Division Expenditures				
Personnel Services	\$ 193,596	\$ 136,189	\$ 142,656	\$ 147,381
Contractual Services	\$ 87,012	\$ 65,646	\$ 86,755	\$ 92,540
Expenses	\$ 40,589	\$ 41,073	\$ 48,143	\$ 48,475
Depreciation	\$ 125,239	\$ 127,199	\$ 135,000	\$ 148,334
Capital Outlay	\$ 175,877	\$ 238,058	\$ 1,101,000	\$ 420,000
Total	\$ 622,313	\$ 608,165	\$ 1,513,554	\$ 856,730

Division Resources				
General Fund	\$ -	\$ -	\$ -	\$ -
Stormwater Utility Operations	\$ 430,621	\$ 443,852	\$ 455,422	\$ 527,311
Stormwater Utility Use of Cash	\$ 191,692	\$ 164,313	\$ 1,058,132	\$ 329,419
Total	\$ 622,313	\$ 608,165	\$ 1,513,554	\$ 856,730

DIVISION HIGHLIGHTS FOR 2016

- *Constructed storm facilities, bridge, and conveyance system on Main Street and Civic Campus, Phase 1
- *Continued systematic review, repair and cleaning of catch basins and outfalls Village-wide
- *Continued systematic review and some maintenance of stormwater facilities Village-wide

DIVISION GOALS

- * Meet DNR WPDES permit requirements for stormwater
- * Enhance the quality of water runoff to Village streams and wetlands
- * Educate the public about stormwater management
- * Reduce discharge rates and flooding throughout the Village
- * Improve maintenance cycles for public and private stormwater facilities

MAJOR OBJECTIVES FOR 2017

- *Construct conveyance system on Main Street, Phase 2
- *Coordinate design of conveyance system for Good Hope Road Reconstruction
- *Complete design and construction of stormwater facilities and conveyance system for Quad-plex in Village Park
- *Continue systematic review, repair and cleaning of catch basins, outfalls, and stormwater facilities Village-wide

PERFORMANCE INDICATORS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimate
Number of illicit discharges removed	0	0	0	0	0	0	0
Percent of sediment removed from the system	39.60%	26.90%	26.19%	26.19%	26.19%	27.00%	27.50%
Number of participants at education activities	10	30	15	25	30	30	35

REVENUES

Explanation of Account: The revenues portion of the budget includes all fees paid to the department for services. Major funding for the department's budget is provided through user fees.

Budget Impact: The budget increases \$86,898 (19.73%) for 2017 to reflect a rate increase going into effect for the second half of the year as well as added customers.

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
#640-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
44910	Erosion Control Permits	\$8,001	\$12,740	\$6,500	\$12,485	\$13,000	\$6,500	\$6,500
46141	Engineering Fees - Developers	\$0	\$4,378	\$0	\$0	\$0	\$0	\$0
46150	Culvert Installation	\$900	\$0	\$0	\$0	\$0	\$0	\$0
	Stormwater Fees - All Customers							
46321	Stormwater Fees - Residential	\$166,568	\$168,381	\$169,000	\$84,269	\$169,408	\$175,615	\$206,145
46322	Stormwater Fees - Commercial	\$69,113	\$71,191	\$71,413	\$39,481	\$78,884	\$79,200	\$89,285
46323	Stormwater Fees - Industrial	\$116,400	\$116,541	\$122,500	\$60,042	\$123,000	\$128,000	\$143,169
46324	Stormwater Fees - Public	\$29,096	\$29,230	\$30,000	\$14,567	\$30,000	\$30,000	\$33,732
46324	Stormwater Fees - Multi Family	\$36,931	\$36,931	\$37,500	\$18,269	\$36,932	\$41,200	\$45,930
46326	Late Payment Penalties	\$1,410	\$1,783	\$1,400	\$1,058	\$1,562	\$1,550	\$1,550
48110	Interest Income	\$2,202	\$2,515	\$2,100	\$1,944	\$2,300	\$1,000	\$1,000
48900	Miscellaneous Income	\$0	\$162	\$0	\$336	\$336	\$0	\$0
	TOTAL	\$430,621	\$443,852	\$440,413	\$232,451	\$455,422	\$463,065	\$527,311

OPERATING EXPENDITURES

STORMWATER MANAGEMENT SERVICES

Explanation of Account: This area addresses the six key areas of the stormwater management system. The Stormwater Management Master Plan is in the development stage; therefore, not all areas are showing expense budgets.

Budget Impact: This budget increases \$12,759 (17.74%). Wages were increased \$7,274 based on the work expected in 2017. Contractual fees include the yard waste collection portion of the garbage contract. Electricity for the pond aerators was increased \$2,000 based on past history and costs for illicit discharge monitoring were reduced \$2,000 as this will be done by village staff instead of contracted out.

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
640-53650-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages	\$45,950	\$30,323	\$8,988	\$6,538	\$15,650	\$16,262	\$16,262
224	Utilities--Electricity (aerators)	\$10,270	\$12,150	\$10,050	\$11,903	\$12,387	\$12,050	\$12,050
234	Maint - Catch Basins	\$30,704	\$1,361	\$9,000	\$4,847	\$9,000	\$9,000	\$9,000
239	Maint - Gas & Diesel	\$0	\$2,615	\$0	\$1,121	\$2,000	\$3,000	\$3,000
242	Building & Facility Maintenance	\$5,280	\$3,442	\$6,500	\$4,648	\$6,500	\$8,500	\$8,500
	Rain Garden Maintenance	\$63	\$0	\$1,000			\$1,000	\$1,000
	Butler Wetland Maintenance	\$0	\$0	\$500			\$500	\$500
	Green Roof	\$0	\$0	\$0			\$2,000	\$2,000
	Corp Center Pond Maint	\$5,217	\$3,442	\$5,000			\$5,000	\$5,000
244	Vehicle Maintenance	\$518	\$4,258	\$2,500	\$3,162	\$4,000	\$2,000	\$2,000
	Street Sweeper	\$378		\$2,000			\$2,000	\$2,000
	Leaf Pickup Equipment	\$140		\$500			\$0	\$0
290	Contractual Fees	\$8,459	\$8,637	\$26,000	\$2,400	\$26,000	\$26,910	\$26,910
	Street Sweeping - Dumpsters	\$3,761	\$3,715	\$3,000			\$3,000	\$3,000
	Stormwater Maintenance	\$0	\$0	\$20,000			\$20,910	\$20,910
	Leaf Pick Up - Dumpsters	\$4,698	\$4,922	\$3,000			\$3,000	\$3,000
325	Education Program	\$2,541	\$2,605	\$2,605	\$2,605	\$2,605	\$2,680	\$2,680
380	Illicit Discharge Program	\$5,163	\$2,729	\$4,000	\$0	\$2,000	\$2,000	\$2,000
390	Expenses	\$0	\$942	\$2,300	\$376	\$2,300	\$2,300	\$2,300
	Street Sweeping/Mowing	\$0		\$300			\$300	\$300
	Leaf Pick Up	\$0		\$2,000			\$2,000	\$2,000
	TOTAL	\$108,885	\$69,062	\$71,943	\$37,600	\$82,442	\$84,702	\$84,702

ADMINISTRATIVE AND GENERAL EXPENSES

Explanation of Account: The Administrative and General expense accounts include the costs for administration of the stormwater utility, customer costs related to billing as well as other general expense items related to operations.

Budget Impact: This budget increases \$2,472 (1.23%). Wages and benefits increase \$1,031 to cover wage increases. Other accounts also showed minor increases and decreases for \$1,440 in total.

ACCT	ACCOUNT	2014	2015	2016	ACTUAL	2016	2017	2017
640-53650-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 9/30	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries & Wages	\$106,973	\$70,178	\$93,221	\$68,245	\$93,679	\$94,766	\$94,766
130	Pension 13.60%	\$10,538	\$10,191	\$6,746	\$4,729	\$7,216	\$7,550	\$7,550
135	Employee Insurance	\$18,724	\$17,627	\$21,802	\$12,130	\$17,247	\$19,809	\$19,809
150	Payroll Taxes	\$11,411	\$7,870	\$7,819	\$5,469	\$8,364	\$8,494	\$8,494
180	Human Resources Expenses	\$0	\$0	\$500	\$0	\$500	\$500	\$500
211	Attorney	\$84	\$1,283	\$1,000	\$0	\$0	\$1,000	\$1,000
215	Auditor	\$2,000	\$2,025	\$2,200	\$2,100	\$2,200	\$2,300	\$2,300
216	Contracted Engineering/GIS	\$21,643	\$22,289	\$20,000	\$14,025	\$20,000	\$20,000	\$20,000
220	Utilities--Telephone	\$239	\$395	\$200	\$308	\$395	\$400	\$400
222	Utilities--Heat	\$0	\$497	\$1,000	\$393	\$540	\$1,000	\$1,000
224	Utilities--Electric	\$0	\$1,270	\$1,634	\$439	\$978	\$1,334	\$1,334
226	Utilities--Water & Sewer	\$0	\$0	\$0	\$101	\$205	\$216	\$216
240	Equipment Maintenance	\$111	\$90	\$150	\$505	\$150	\$150	\$150
310	Office Supplies	\$2,182	\$3,193	\$2,450	\$2,534	\$3,500	\$3,150	\$3,150
324	Schooling & Dues	\$1,837	\$1,625	\$3,000	\$976	\$3,000	\$3,000	\$3,000
	Senimars/Training - Prof. Organiz	\$1,837	\$1,625	\$3,000	\$976		\$3,000	\$3,000
326	Printing & Publishing	\$0	\$0	\$1,000	\$514	\$1,000	\$1,000	\$1,000
340	Data Processing	\$2,389	\$3,028	\$2,600	\$1,886	\$2,726	\$3,000	\$3,000
	Internal support	\$1,300	\$1,879	\$1,400			\$1,700	\$1,700
	Financial Software Mgmt	\$1,089	\$1,149	\$1,200			\$1,300	\$1,300
390	Misc. Gen'l Expense	\$2,352	\$77	\$500	\$0	\$500	\$500	\$500
397	Licensing	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	Permit & Annual Report Costs	\$1,000	\$1,500	\$1,500		\$1,500	\$1,500	\$1,500
510	Insurance	\$3,329	\$3,208	\$3,900	\$2,751	\$3,617	\$4,025	\$4,025
530	Office Rent	\$27,500	\$27,500	\$30,000	\$22,500	\$30,000	\$30,000	\$30,000
	TOTAL	\$212,312	\$173,846	\$201,222	\$141,105	\$197,317	\$203,694	\$203,694



OTHER OPERATING EXPENSES

Explanation of Account: This category represents expenses that do not require a cash outlay, but are necessary for accounting purposes to be recorded.

Budget Impact: This budget increases \$7,421 (4.44%). Depreciation has been increased for various additions to infrastructure; however, increases in all expenses leaves less available for future projects.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
53650-540	Depreciation	\$125,239	\$127,199	\$129,052	\$96,789	\$135,000	\$148,334	\$148,334
53650-840	Equipment Replacement Fund	\$0	\$0	\$16,135			\$18,813	\$18,813
	Future Project Set Aside	\$0	\$0	\$22,061			\$7,522	\$71,768
	TOTAL	\$125,239	\$127,199	\$167,248	\$96,789	\$135,000	\$174,669	\$238,915

BALANCE

ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Total Revenues	\$430,621	\$443,852	\$440,413	\$232,451	\$455,422	\$463,065	\$527,311
Total Expenses	\$446,436	\$370,107	\$440,413	\$275,494	\$414,759	\$463,065	\$527,311
BALANCE	(\$15,815)	\$73,745	\$0	(\$43,043)	\$40,663	\$0	\$0

CASH ADJUSTMENTS

Explanation of Account: The cash adjustment section is included for informational purposes only. It is used to present the budget on a cash basis similar to the General Fund. Hence, non-cash expenditures such as depreciation of system assets are shown as well as capital purchases paid by cash on hand.

Budget Impact: Utility cash on hand is projected to decrease \$181,085 resulting in an overall negative cash position for the Utility after the 2017 projects related to Main Street and the Clover Drive culvert relining.

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$125,239	\$127,199	\$129,052	\$96,789	\$135,000	\$148,334	\$148,334
	Change in Receivables & Payables	\$7,682	(\$3,145)	\$0	\$91,035	\$91,035	\$0	\$0
	Replacement/Set Aside (not cash)	\$0	\$0	\$38,196	\$0	\$0	\$26,335	\$90,581
	CAPITAL OUTLAY							
	Road Program/Major Projects	(\$175,877)	(\$131,808)	(\$1,001,000)	\$0	(\$1,101,000)	(\$420,000)	(\$420,000)
	Main Street Stream	\$0	(\$106,250)	\$0	\$0	\$0		
	CHANGE IN CASH BALANCE	(\$58,771)	(\$40,259)	(\$833,752)	\$144,781	(\$834,302)	(\$245,331)	(\$181,085)

CASH BALANCE - BEGINNING OF YEAR	\$961,521	\$902,750	\$840,484	\$862,491	\$862,491	\$28,189	\$28,189
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CASH BALANCE - END OF YEAR	\$902,750	\$862,491	\$6,732	\$1,007,272	\$28,189	(\$217,142)	(\$152,896)
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General Cash	\$790,818	\$722,747			(\$139,355)	(\$412,486)	(\$354,740)
Replacement Cash (restricted)	\$111,932	\$139,744			\$167,544	\$195,344	\$195,344
Total Cash	\$902,750	\$862,491			\$28,189	(\$217,142)	(\$159,396)

TAX INCREMENTAL FINANCING

The following accounts detail the Village's Tax Incremental Financing (TIF) Budget. TIF is used by municipalities to promote development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the municipality installs any necessary infrastructure such as roads and public utilities which are needed to facilitate development. TIF Districts #1, #2 and #3 were dissolved prior to 1995. TIF District #5 was closed in 2009. TIF District #4 was closed in 2010. TIF District #6 was established in 2013 for a mixed use development. TIF District #6 was amended in 2015 to increase the size and number of projects. To date, all 5 apartment buildings and 2 commercial buildings are either complete or almost complete. Mammoth Springs South construction has begun in 2016 and will continue in 2017.

Budget Impact: The 2017 budget includes the tax increment payment as well as other small revenue items. With the amendment to the project plan in 2015, funds were borrowed for future projects of the district, mostly in the form of developer incentives. The deficit balance is anticipated to be funded with future tax increments and repaid to the General Fund with interest.

ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Balance Carried Forward	\$1,687,885	(\$191,170)	(\$153,868)	(\$414,266)	(\$414,266)	(\$2,661,323)	(\$2,661,323)
REVENUES							
Tax Levy	\$0	\$57,095	\$160,112	\$160,112	\$160,112	\$423,973	\$322,425
Other Taxes	\$0	\$47,030	\$20,000	\$20,000	\$20,000	\$0	\$0
Shared Revenue-Computers	\$0	\$579	\$500	\$780	\$780	\$780	\$780
Developer Payments	\$9,033	\$235	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$1,206	\$1,395	\$2,000	\$46	\$46	\$0	\$0
Proceeds of Debt	\$0	\$3,325,000	\$4,530,000	\$305,000	\$3,315,000	\$1,000,000	\$1,000,000
TOTAL AVAILABLE FUNDS	\$1,698,124	\$3,240,164	\$4,558,744	\$71,672	\$3,081,672	(\$1,236,570)	(\$1,338,118)
EXPENDITURES							
Audit & Acct Fees	\$0	\$1,550	\$1,600	\$0	\$1,600	\$1,650	\$1,650
Legal Fees	\$0	\$2,773	\$1,000	\$3,224	\$3,224	\$1,000	\$1,000
Administrative Fees	\$20,180	\$21,456	\$1,500	\$150	\$150	\$1,500	\$1,500
Capital Outlay	\$1,868,624	\$3,543,563	\$4,490,000	\$2,465,947	\$5,552,390	\$746,123	\$746,123
Engineering	\$5,124	\$1,087	\$0	\$9,555		\$0	\$0
Construction	\$263,500	\$226,507	\$2,740,000	\$0		\$746,123	\$746,123
Developer Incentives	\$1,600,000	\$3,315,969	\$1,750,000	\$2,456,392		\$0	\$0
Debt Service	\$490	\$1,792	\$2,000	\$0	\$0	\$0	\$0
Debt Issuance Costs	\$0	\$53,544	\$40,000	\$3,285	\$40,000	\$20,000	\$20,000
TOTAL EXPENDITURES	\$1,889,294	\$3,624,678	\$4,536,100	\$2,472,606	\$5,597,364	\$770,273	\$770,273
TRANSFERS							
to TIF #6 Debt Service	\$0	\$29,752	\$145,631	\$145,631	\$145,631	\$203,694	\$279,383
TOTAL TRANSFERS	\$0	\$29,752	\$145,631	\$145,631	\$145,631	\$203,694	\$279,383
BALANCE	(\$191,170)	(\$414,266)	(\$122,987)	(\$2,546,565)	(\$2,661,323)	(\$2,210,537)	(\$2,387,774)



DEBT SERVICE

The Debt Service Fund reports the payments made by the Village to repay borrowed funds used by the Village to finance major public improvements, development projects, and capital purchases. The Debt Service Fund is funded through transfers from various contributing sources including the General Fund and outside sources. The 2016 expenditures for principal and interest payments are in accordance with the Village's planned and estimated debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts include transfers to the Debt Service Fund from the General Fund and TIF District #6. Revenues also include the IRS rebate for interest on the Build America Bonds and interest earnings.

Debt service is one of the fastest growing expenses in the Village due to increased borrowing for investment in infrastructure. Since 2004 the excess surplus has not been utilized to reduce the amount required from taxes. This amount is used for cash flow purposes between when payments are due and revenue is received. The 2017 principal and interest payments reflect debt restructuring that occurred in 2015 and the additional borrowing for several major projects including the Civic Campus, Main Street and TIF District #6.

ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	ACTUAL TO 9/30	2016 ESTIMATE	2017 BASE BUDGET	2017 FINAL BUDGET
Balance Carried Forward	\$331,179	\$274,420	\$242,449	\$253,472	\$253,472	\$269,360	\$269,360
REVENUES & TRANSFERS							
General Fund - Taxes	\$1,586,222	\$1,608,628	\$1,731,393	\$1,731,393	\$1,731,393	\$1,861,577	\$1,861,577
General Fund - Cash Capital Funds	\$0	\$0	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
General Fund - Library Debt	\$70,481	\$0	\$0	\$0	\$0	\$0	\$0
TIF Tax Levy Fund - Increment for Debt	\$0	\$29,752	\$145,631	\$145,631	\$145,631	\$203,694	\$279,383
Town of Lisbon - Library Debt	\$64,199	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$1,606	\$4,071	\$1,000	\$2,172	\$3,000	\$2,500	\$2,500
IRS Rebate - Build America Bonds	\$82,020	\$81,932	\$82,020	\$82,374	\$82,374	\$82,000	\$82,000
Proceeds of Debt	\$0	\$7,242,791	\$0	\$128,776	\$128,776	\$0	\$0
Transfer from B Bond Debt Service Fund	\$5,225	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$2,140,932	\$9,241,594	\$2,263,430	\$2,404,755	\$2,405,583	\$2,480,068	\$2,555,757
EXPENDITURES							
Principal Payments	\$1,240,000	\$8,275,000	\$1,315,000	\$1,315,000	\$1,315,000	\$1,420,000	\$1,420,000
Interest Payments	\$626,512	\$580,036	\$704,982	\$653,738	\$772,447	\$788,228	\$863,917
Expenses	\$0	\$180	\$250	\$0	\$0	\$250	\$250
Bond Issuance Expenses	\$0	\$132,906	\$0	\$48,776	\$48,776	\$0	\$0
TOTAL EXPENDITURES	\$1,866,512	\$8,988,122	\$2,020,232	\$2,017,514	\$2,136,223	\$2,208,478	\$2,284,167
BALANCE	\$274,420	\$253,472	\$243,198	\$387,241	\$269,360	\$271,590	\$271,590

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is developed based on staff requests for needed capital improvements that are reviewed and rated by the Village Board based on how they fit into the strategic plan for the Village. Once the needs are prioritized, a seven year plan is prepared to determine when the projects will take place and how they will be funded. Projects outside of the utilities are accounted for in the Capital Projects Fund. This fund does not have an annual operating budget like other funds because projects often span several calendar years. Instead the CIP is used as a project based budget.

The current CIP includes projects through 2018. The details of the 2016 projects and the remaining projects and the funding sources for completion of the projects are listed below.

Project Name	Total Cost	Anticipated Borrowing	Funds on Hand	TIF #6 Contribution	Utility Contribution	Other Sources
Civic Campus 2015 - 2016	12,163,704	5,871,656	1,596,000	-	501,048	4,195,000
Weyer Park 2016	688,731	-	520,000	-	-	168,731
Main Street Bridge, Silver Spring 2016	7,003,069	4,341,344	25,000	1,300,000	1,311,456	25,269
Village Park Master Plan 2017	4,950,000	2,859,000	544,000	-	105,000	1,442,000
Main Street (Hwy 74 to Maple plus Clover Drive Bridge) 2017	4,158,000	2,571,000	29,000	300,000	1,058,000	200,000
Park Projects (Old Brooke Square, Madeline Trailhead) 2017	419,520	-	60,000	-	40,000	319,520
Water Tower Painting 2017	237,921	-	237,921	-	-	-
Radium Treatment (Wells 1-6) 2017 - 2018	6,000,000	6,000,000	-	-	-	-
Heavy Rescue Truck 2018	300,000	-	300,000	-	-	-

